

**AGENDA FOR THE REGULAR MEETING OF THE MAXWELL CITY COUNCIL
WEDNESDAY, FEBRUARY 11 AT 6:00 PM
IN CITY HALL – 107 MAIN STREET**

The City of Maxwell invites residents to attend the city council meeting via conference call. If you would like to participate, you must call 844-855-4444 and enter this access code: 843508 no earlier than 5 minutes prior to the meeting.

1. CALL TO ORDER REGULAR MEETING: ROLL CALL
2. APPROVE AGENDA AS PRESENTED AND/OR AMENDED
3. OPEN FORUM (5 Minute Time Limit): Comments from the public on items not on the agenda.
4. CONSENT AGENDA
 - a. Approve minutes from January 14, 2026 regular council meeting
 - b. Approve minutes from January 24, 2026 budget workshop
 - c. Approve minutes from January 24, 2026 fire board budget workshop
 - d. Approve payment of the bills presented
 - e. Approve January Treasurer's Report
 - f. Departmental Reports: Fire, EMS, Library, Public Works, Clerk & Parks
 - g. Approve updated terms for the Parks & Open Spaces Board
 - h. Approve Resolution 2026-09: A Resolution to Certify and Assess the Cost of Delinquent Utility Bills to the Responsible Property Owners for Collection in the Same Manner as Property Taxes
5. Discussion and possible action on P&Z's recommendation and Resolution 2026-10: A Resolution Approving the Final Plat of Rock Creek Ridge.
6. Discussion and possible action on Resolution 2026-08: A Resolution Approving Development Agreement with Third Millennium Development, LLC, Authorizing Annual Appropriation Tax Increment Payments and Pledging Certain Tax Increment Revenues to the Payment of the Agreement.
7. Discussion and possible action of Ordinance 346: An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa.
8. Discussion and possible action on installation of a free microchip scanning station from Oh My Dog Rescue.
9. Discussion and possible action regarding access control and installation of cameras at city hall and the library.

- 10. Discussion and possible action on releasing a Request for Proposals for installation of a Solar Array at the Wastewater Treatment Plant.
- 11. Discussion and possible action on the Story County Sheriff law enforcement services contract for Fiscal Year 2027.
- 12. Discussion and possible action of Resolution 2026-05: A Resolution Authorizing Signatures for the City of Maxwell bank account.
- 13. Discussion and possible action on Maxwell’s investment policy.
- 14. Discussion and possible action of Resolution 2026-07: A Resolution Amending the Hourly Wage of the City Clerk.
- 15. Discussion and possible action of Resolution 2026-11: A Resolution Authorizing Contracted Budget Assistance for the City Clerk.
- 16. Discussion and possible action on the Baldwin Street Project budget overage of \$14,000.
- 17. Discussion and possible action on the FY2025 audit results and auditor recommendations.
- 18. Discussion and possible action on scheduling the public hearing for the Proposed Property Tax Rate Levy and the public hearing for the final FY27 Budget.
- 19. Departmental Reports:
 - a. Sheriff
 - b. Engineer
- 20. Council and Mayor’s comments

a. Philpott	d. Miller
b. Balke	e. Jans
c. Westendorf	f. Higgins
- 21. Adjournment

**Minutes of the Maxwell City Council Regular Session
Wednesday January 14 2026.**

These minutes are recorded by the city clerk and are subject to city council approval at the next regular council meeting.

1. Maxwell City Council held a meeting on the above date pursuant to the rules of the council, with notice posted at city hall, city website, post office, Maxwell State Bank, and Facebook. Mayor Dale Higgins called the meeting to order at 6:00 pm. Roll Call was answered by Balke, Philpott, Miller and Westendorf. Jans absent. City staff present clerk Wendy Crabtree and Snyder engineer Wes Farrand. Also present Deputy Barnett, Rich Wehrman, Kaila Hibler, Manny Toribio and Clint Sloss from JAMC Real Estate Solutions, LLC and Cindy Janes via phone.
2. Miller moved and Philpott seconded moving item 16a after item #4. RCV: Ayes—Balke, Philpott, Westendorf and Miller. Nays—none. Motion carried.
3. Open forum: Rich Wehrman, 709 Maxwell Street, stated that he has filed an official complaint with the city regarding a dog. Councilperson Philpott noted that other residents have reported concerns involving the same dog. Cindy Janes, 619 Maxwell Street, stated that the dog is frequently off its leash. Mayor Higgins reported that he will follow up on the city's investigation once the requested information is received from Story County Animal Control. Councilperson Jans joined via phone at 6:08pm. Kaila Hibler, 613 Metcalf Street, expressed concerns about dirt clumps left from city snow removal. The mayor stated he has directed city staff to clean affected yards and parking areas in the spring after snow has melted. He also recommended the use of reflective markers to help staff identify property boundaries during snow operations.
4. Westendorf moved, Philpott seconded to separate out 4A since Balke was not on the council at the December meeting. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried. Miller moved, Westendorf seconded approval of the consent agenda items 4B-4E: 12/10 regular meeting minutes, December's Treasurer Report, approval of appointment to the vacant Planning & Zoning seat, and approval of 621 2nd Street's poultry permit. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.
- 16a. Deputy Barnett asked if any council had any concerns. Discussion of parking tickets for cars parked the wrong way and dogs running loose. Barnett will let the other deputies know about these items.
5. Westendorf moved, and Miller seconded, to open the public hearing at 6:27 p.m. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried. The public hearing was held regarding a proposed development agreement with Third Millennium Development, LLC. No resident comments or questions were received. Sloss, representing JAMC, reported that their attorney and the city's bond attorney have been working together on the agreement. JAMC is requesting that the TIF term be extended from 10 years to 15 years in order to capture the full not-to-exceed amount. Their preliminary calculations indicate it would take approximately 13 years to reach the not-to-exceed amount of \$520,000. Their attorney noted that if the amount is reached prior to 15 years, the TIF would sunset at that time.

Balke requested the calculations and assumptions used by JAMC for the TIF projections. The proposed development includes 16 lots, with an anticipated 5 homes constructed in the first year. Approval from the school district and the Board of Supervisors would be required for the requested 15-year TIF term. Miller moved, and Westendorf seconded, to close the public hearing at 6:34 p.m. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

6. The mayor recommended tabling Resolution 2026-05 until the February meeting. The newly submitted final plat from JAMC must be reviewed by the Planning and Zoning Commission for a recommendation back to the council. Westendorf moved, and Miller seconded, to table Resolution 2026-05 until the next meeting. RCV: Ayes—Balke, Westendorf, Miller, and Jans. Nays—Philpott. Motion carried.

7. The mayor recommended tabling Ordinance 346 until the February meeting.

RCV: Ayes—Balke, Westendorf, Miller, and Jans. Nays—Philpott. Motion carried.

8. Miller moved, Westendorf seconded discussion of codification project for ordinance chapters 60-80 regarding traffic code.

9. Discussion was held regarding parcel 1527173100, which includes the city park. The loop road within the park has been identified as 101 Army Post Road and now the entire parcel is that address. The Beacon technician advised that addresses are assigned to parcels rather than to individual roads. No action taken.

10. Discussion was held regarding garbage services and the possibility of having Pratt transport Maxwell's solid waste to the Marshall County Landfill. The mayor reported attending the landfill board's recent meeting and noted that Marshall County cannot formally approve Maxwell until May; however, he received a verbal indication that Maxwell would be accepted. The per-capita rate is \$4. The clerk will request placement on the City of Ames' agenda to seek release from the existing 28E agreement. Miller moved, and Philpott seconded, to request that Ames release Maxwell from the 28E and to proceed with Marshall County. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

11. Miller moved, Westendorf seconded Approval of Resolution 2026-01: A Resolution Authorizing Transfer of the Unspent FY25 Library Budget into the Library Trust Fund of \$2782.60. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

12. Jans moved and Philpott seconded approval of Resolution 2026-02: A Resolution Appointing Mayor Pro-Tem and Council Committees. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

13. Philpott moved and Miller seconded approval of Resolution 2026-03: A Resolution to Certify and Assess the Cost of Delinquent Utility Bills to the Responsible Property Owners for Collection in the Same Manner as Property Taxes. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

14. Jans moved, and Westendorf seconded, approval of Resolution 2026-04: A Resolution Amending FY26 Employee Salaries to Include Merit-Based Increases. The resolution provides a 2% increase based on employee performance reviews, with retroactive pay effective July 1, 2025. Discussion regarding a potential additional adjustment to the clerk's

salary will be placed on the February agenda. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

15. Miller moved, and Westendorf seconded, approval of Resolution 2026-06: A Resolution Approving a Comprehensive Plan Project Agreement with Iowa State University Science & Technology, including authorization for additional services up to a maximum total cost of \$7,000 if needed. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried.

16. Department head reports were on file, with the exception of Parks & Open Spaces, which did not submit a report. The city engineer reported that IDOT has begun the audit for the Baldwin Street Reconstruction project, despite Reilly not yet signing the change order that includes liquidated damages. IDOT has contacted Reilly for input regarding the delay. Huber has begun construction on the storm outlet project, starting with tree clearing. The Rock Creek Ridge final plat and as-built construction drawings have been submitted. Snyder is reviewing the materials and will provide comments to the city prior to the 1/20/26 Planning & Zoning meeting. Snyder has also requested information from other communities regarding typical development fee structures and will share that information when available. For the 6th and Metcalf Stormwater review, Snyder will follow up with city staff regarding the outcome of the maintenance recommendations.

17. Balke noted that in past dog-related nuisance issues, an initial letter was sent by city hall, followed by a second letter if the issue was not resolved. Balke also reported potholes on 5th Street from Main to Baldwin. Farrand suggested using cold or hot patch to fill the holes. The mayor added that a resident with DOT experience also reported the potholes and recommended a full-depth repair, which would involve cutting out and repouring the concrete. Farrand will follow up on possible solutions and funding opportunities, noting this is the last farm-to-market road in the city. Philpott reported a pothole on Broad Street on the north side of the road heading out of town on Main Street. She also contacted Safe Building and learned that Maxwell does not have a contract for rental inspections. She will obtain a quote and bring back a comparable policy from another city for council review. Westendorf inquired why the council does not recite the Pledge of Allegiance and why there is no Iowa or American flag displayed in city hall. He also asked about the Prairie Meadows grant for the current year. The clerk will check with the city's volunteer grant writer regarding potential grants for public safety cameras. Westendorf prepared a spreadsheet comparing camera costs and will present it at the February meeting. Westendorf provided a handout comparing sheriff contract costs, noting the annual cost of \$60,284.06 and the hours spent in Maxwell. He discussed the possibility of establishing a city police department in the future, estimating startup costs at approximately \$250,000 and ongoing annual costs at around \$150,000. He stated he ran for council due to concerns about the level of service provided. The mayor noted that Cambridge contracts with Huxley at a rate of \$7.18 per capita, which is similar to the sheriff's cost. Miller reported that he and Balke met with an LED lighting representative. He also noted the upcoming Story County Economic Development meeting on 1/22/26. Miller reported significant ruts on Army Post Road. Mayor advised options include designating it as a Level B road or applying substantial amounts of gravel for repair. He also inquired about the FEMA soccer field land transfer; the clerk will follow up with the city attorney on the status.

Jans reported receiving information about LED lighting upgrades that may reduce costs. The mayor noted this could be an option for the large field lights at the ballpark, though replacement bulbs can be a large expense. The mayor stated he will be attending the Story County Assessor meeting and the Polk County Emergency Management meeting as they discuss budgets. He thanked Miller for running the December meeting and welcomed Balke to the council.

18. Philpott moved, and Jans seconded, to adjourn. RCV: Ayes—Balke, Philpott, Westendorf, Miller, and Jans. Nays—none. Motion carried. Adjourned at 9:14 p.m. The next meeting will be a budget workshop on 1/24/26 at 11:00 am, and the next regular city council meeting will be held on 2/11/26, at 6:00 pm in city hall.

BILLS PRESENTED 12/06/2025 - 01/09/2026

ACCESS	MONTHLY PRINTER RENT	\$212.30
AFLAC	TONY STD	\$56.10
ALLIANT ENERGY	MONTHLY UTILITY BILL	\$9,642.70
EFTPS	FED/FICA TAXES	\$5,111.50
TREASURER-STATE OF IOWA	STATE TAXES DECEMBER	\$1,676.80
IPERS	IPERS	\$2,841.90
CONSUMERS ENERGY	ROCK CREEK HEIGHTS ELECTRIC	\$15.40
IOWA ONE CALL	LOCATE ALERT EMAILS	\$77.60
WINDSTREAM	LIBRARY CITY HALL PHONE & INTERNET	\$587.30
POST OFFICE	WATER BILL POSTAGE DECEMBER	\$212.60
NEW CENTURY FS	FUEL	\$837.60
STORY COUNTY TREASURER	SAND SALT FOR SNOW REMOVAL	\$1,034.60
IOWA STATE UNIVERSITY	MUNICIPAL PROFESSIONAL CLASSES	\$220.00
SNYDER	GENERAL ENGINEERING & ROCK CREEK RIDGE	\$7,146.90
IOWA DEP OF REVENUE	DECEMBER 2025 WET TAX	\$1,061.30
USABLUEBOOK	CHEMICALS WATER SEWER TESTING	\$523.10
DEMCO	LIBRARY OFFICE SUPPLIES	\$101.90
BADGER METER	ORION CELLULAR LTE DEC 2025	\$408.30
OMNISITE	ANNUAL PLAN FOR LAGOONS	\$455.00
IOWA REGIONAL UTILITIES	ROCK CREEK HEIGHTS WATER	\$363.20
U.S. BANK	CITY HALL, SEWER, WATER SUPPLIES	\$420.30
CENTRAL IOWA SHORTLINE	BULK OIL	\$461.60
CHEM-SULT, INC	SODIUMHYPOCHLORITE	\$1,042.20
INDEPENDANT PUBLIC ADVISR	2026 Q1 RETAINER	\$2,000.00
BIG TIME CONSTRUCTION LLC	STUMP GRINDING BROAD & METCALF	\$425.00
PRATT SANITATION INC	DECEMBER 2025 GARBAGE CONTRACT	\$11,488.80
GANNETT HOLDINGS-CENTRAL	CITY HALL PUBLISHING DECEMBER 10 MINUTES	\$231.00
MICROBAC LABORATORIES	WATER SEWER TESTING	\$582.50
AMAZON CAPITAL SERVICES	LIBRARY MATERIALS	\$583.60
MEUSBURGER CONSTRUCTION	LEGION FIELD CONCESSION DOOR	\$2,688.70

AT&T MOBILITY	FIRSTNET CELL PHONES	\$273.90
CITY OF MAXWELL	CITY WATER BILLS	\$629.80
DAKOTA SUPPLY GROUP INC	FIRE EQUIPMENT	\$484.70
MODERN MARKETING	LIBRARY CALENDARS	\$89.80
STILES MECHANICAL SERVICE	NEW BOILER CITY SHOP	\$5,250.00
ROGUE TRAINING CONSULTING	PIERCE & LEWIS FF1 TRAINING	\$1,000.00
	CLAIMS TOTAL	\$60,239.20

Revenue
 General Fund 7,905.75
 Washington Township 40,126.49
 Employee Benefits 187.11
 Debt Service 771.21
 Water 10,253.21
 Sewer 21,844.28
 Sewer Sinking 15,490.00
 Total 96,578.05

Mayor Dale Higgins

ATTEST: Wendy Crabtree, city clerk

**CITY OF MAXWELL, IOWA
SPECIAL MEETING**

SATURDAY, JANUARY 24, 2026 11:00 AM, MAXWELL CITY HALL

These minutes are recorded by the city clerk and are subject to city council approval at the next regular council meeting.

1. Maxwell City Council held a meeting on the above date pursuant to the rules of the council, notice posted at city hall, city website, post office, Maxwell State Bank, and Facebook. Meeting called to order by Mayor Higgins at 11:02 am. Roll call was answered by Balke, Miller, and Westendorf. Absent: Philpott and Jans. City staff present clerk Wendy Crabtree.
2. Miller moved and Westendorf seconded approval of the agenda.
3. The council engaged in discussion on Fiscal Year 2027 budget planning, with a review of projected expenses. No motions were made and no action was taken.
4. Westendorf moved, Miller seconded adjournment at 1:32pm. The next city council meeting will be 2/11/26.

**CITY OF MAXWELL, IOWA
FIRE BOARD MEETING
SATURDAY, JANUARY 24, 2026 9:00 AM, MAXWELL CITY HALL**

1. Meeting called to order by Mayor Higgins at 9:00 am. Attendees: City: Perry Balke, Doug Miller, Dale Higgins, Wendy Crabtree. Indian Creek Township: Mark Reisdorf and Ryan Peters. Chiefs: Tony Ness and Scott Johnson. Guest Steve Gast.
2. Balke moved and Miller seconded approval of the agenda.
4. Discussion on allocation of costs between Maxwell Fire Department and Indian Creek Township on fiscal year 2027 EMS & Fire budget. No representative from Washington Creek Township attended the meeting. Discussed line items and how much to assign each for EMS and Fire Departments. Fire chief Tony Ness and EMS chief Scott Johnson were available to discuss needs and wants of Fire and EMS. There was discussion on the amount that could be allocated to Fire and EMS. Mayor Higgins called a vote on the proposed EMS and fire budget. Ayes: Maxwell and Indian Creek. Absent: Washington Township.
5. Adjournment at 10:27am.

BILLS PRESENTED	1/14/2026 - 02/06/2026	
ACCESS	MONTHLY PRINTER RENT	212.34
AFLAC	AFLAC STD	56.15
ALLIANT ENERGY	MONTHLY UTILITY BILL	8,291.00
EFTPS	FED/FICA TAX	4,210.74
IPERS	IPERS	2,749.39
CONSUMERS ENERGY	ROCK CREEK HEIGHTS ELECTRIC	41.00
IOWA ONE CALL	811 LOCATE EMAILS	77.60
IOWA PRISON INDUSTRIES	3 SPEED LIMIT SIGNS	222.09
WINDSTREAM	LIBRARY PHONE & INTERNET	577.89
POST OFFICE	UTILITY BILL POSTAGE 1/28/26	209.56
MOMAR	HYDROCLEAN FOR LIFT STATION	1,411.82
NEW CENTURY FS	FUEL	409.87
SNYDER	GEN ENGINEERING & ROCK CR HEIGHTS	3,399.00
IOWA DEP OF REVENUE	WET TAX JANUARY 2026	716.84
CARL MARSHALL	REIM FOR AIRBREAK REPAIR 109	69.56
STORY COUNTY ANIMAL	Q4 BILLING	396.50
TOP NOTCH TREE CARE	REMOVAL DEAD TREE CITY PARK	1,900.00
STORY COUNTY SHERIFF	Q3 CONTRACT PAYMENT	15,071.15
SAFE BUILDING COMPLIANCE	59 MAXWELL PERMIT & INSPECTION	90.70
BADGER METER	ORION CELLULAR JAN 2026	408.37
RITEWAY BUSINESS FORMS	CHECKS, UTILITY BILLS	218.90
IOWA REGIONAL UTILITIES	RCH WATER	279.80
U.S. BANK	GOOGLE SUITE MONTHLY, POSTAGE, CH SUPPLIES	381.18
CENTRAL IOWA SHORTLINE	WATER MAIN SUPPLIES, SHOP, SNOW	610.21
CHEM-SULT, INC	SODIUMHYPOCHLORITE	830.00
SWANK MOVIE LICENSING USA	COPYRIGHT COMPLIANCE SITE LICENSE	195.00
MATTHEWS WHITE PLUMBING	WATERMAIN REPAIR 400 ASHFORD	4,622.40
PRATT SANITATION INC	JANUARY 2026 GARBAGE CONTRACT	6,004.17
MICROBAC LABORATORIES	WATER SEWER TESTING	1,306.75
AT&T MOBILITY	FIRSTNET CELL PHONES	277.14
BRICK GENTRY P.C.	12/3/25-12/23/25 LEGAL ADVICE	7,224.66
CITY OF MAXWELL	UTILITY BILLS 12/15/25-1/15/26	607.18
MACQUEEN	6 AIR BOTTLES FOR FIRE DEPT	7,422.00
STORY COUNTY EXTENSION	ORNAMENTAL, TURF & PEST CE CLASS TONY	45.00
	CLAIMS TOTAL	70,545.96
	GENERAL FUND	50,632.91
	ROAD USE TAX FUND	1,329.36
	WATER FUND	9,811.96
	SEWER FUND	8,771.73

TREASURER'S REPORT
CALENDAR 1/2026, FISCAL 7/2026

ACCOUNT TITLE	LAST MONTH END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILITY	ENDING BALANCE
001 GENERAL	130,138.15	8,696.75	56,799.12	221.32	80,832.52
003 CAPITAL REPLACEMENT	.00	.00	.00	.00	.00
004 EMS DEPT TRUST	21,674.56	.00	.00	.00	21,674.56
005 FIRE DEPT TRUST	36,550.39	.00	.00	.00	36,550.39
008 LIBRARY TRUST	36,096.56	2,782.60	.00	.00	38,879.16
016 WASHINGTON TOWNSHIP TRUST	254,255.41	40,126.49	.00	.00	294,381.90
019 EMERGENCY TRUST	66,281.32	.00	.00	.00	66,281.32
110 ROAD USE TAX	109,283.36	9,891.03	1,462.67	27.86	117,576.16
111 I-JOBS	.00	.00	.00	.00	.00
112 EMPLOYEE BENEFITS	21,631.10	187.11	1,588.00	.00	21,818.21
119 EMERGENCY FUND	78.87	.00	.00	.00	78.87
120 UTILITY FRANCHISE	33,591.25	.00	.00	.00	33,591.25
121 LOCAL OPTION SALES TAX	72,095.30	.00	.00	.00	72,095.30
125 TAX INCREMENT FINANCING	119,675.15	.00	.00	.00	119,675.15
126 OWEN TIF DISTRICT	3,186.07-	.00	.00	.00	3,186.07-
129 ARP FUNDS	.00	.00	.00	.00	.00
150 ARPA	.00	.00	.00	.00	.00
170 FEMA	.00	.00	.00	.00	.00
171 MAY 2013 FLOOD/HAIL	.00	.00	.00	.00	.00
172 2014 FEMA BUYOUT	.00	.00	.00	.00	.00
200 DEBT SERVICE	57,467.77	771.21	.00	.00	58,238.98
301 BALDWIN ST PROJECT	166,388.30	.00	.00	.00	166,388.30
302 CAPITAL FUND PRJCT-STOR	.00	.00	.00	.00	.00
303 FEMA WIND DISASTER 2020	.00	.00	.00	.00	.00
304 WOODLAWN ST PROJECT	.00	.00	.00	.00	.00
305 REMOVAL OF TREES	8,535.00	.00	.00	.00	8,535.00
306 SEWER TAP REPAIR	50,000.00	.00	.00	.00	50,000.00
307 SIDEWALK REPLACEMENT	.00	.00	.00	.00	.00
600 WATER	115,727.98	11,648.30	11,095.86	158.77	116,439.19
601 WATER DISCHARGE	.00	.00	.00	.00	.00
609 WATER SINKING	.00	.00	.00	.00	.00
610 SEWER	29,922.79	24,277.91	27,690.23	158.77	26,669.24
611 2015 SEWER REHAB	35,924.29	.00	.00	.00	35,924.29
612 WWTP FACILITY	.00	.00	.00	.00	.00
625 SEWER LOANS	145,812.94	15,490.00	.00	.00	161,302.94
Report Total	1,507,944.42	113,871.40	98,635.88	566.72	1,523,746.66

EMS

Date: 02-05-26

For Calls From: 01-01-26

To: 01-31-26

Total EMS page outs for Maxwell: 6

Pages Maxwell responded to: 5

Avg Certified EMS Personnel Per Call: 1-4

Fireperson's to Assist: 1-2

City of Maxwell: 3

Indian Township: 2

Washington Township: 1

EMS Monthly Meeting/Training Attendance: Yes, 7

Monthly Truck Check Complete? Yes If no, why not?

Monthly CQI Completed? Completed by SCMC

Vehicle Maintenance Needing Done? None

Anything needed from the City Council? No

Notes: None

4F CLERK

Clerk's Report 2/11/26

Building Permits

- 2 permits issued & paid
- 1 permit from 2025 cancelled by Safe Building for a cancelled project.

Delinquent Utility Accounts:

- 55 delinquent notices were issued on 1/18/26 totaling \$ 5,838.77
- 6 accounts remain outstanding as of 2/6/26 totaling \$2,094.94
 - 30 days past due: 4 accounts
 - 60 days past due: 1 account
 - 90 days past due: 1 account

Unpaid Fines:

- 1 parking ticket from 2/2025 for \$25. The amount is below the collections threshold.

Current Work in Progress:

- Submitted letter to Mayor of Ames requesting Mayor Higgins placement on a future agenda for release from the Ames Resource Recovery 28E.
- Pratt preparing proposed recycling program options and prices.
- Continuing work on budget and worksheets. Steve has provided around 8 hours of assistance with formulas and assistance.
- Floodplain permit for Indian Creek drainage clean out in final stages.
- SCHAT approved \$50,000 for owner occupied repairs. Contract received and future meeting to be scheduled with MIPA for instructions on how to verify the income requirements.
- 2026 insurance review completed. MJ will be coming to March's meeting to answer questions.
- Met with Tionna & Finance Committee. Meeting scheduled for next week to firm up garbage, water and sewer numbers.
- Scheduled meeting with Simple City next week to talk about transitioning to the cloud this spring.
- Reclassifying accounts payable items identified during the budget workshop.

Completed works:

- Recorded Fire & EMS 28E Agreement between city & Indian Creek Township with the Secretary of State and the Story County Auditor.
- The Story County Treasurer certified the unpaid utilities lien approved at January's meeting.
- 2 accounts over 60 days past due forwarded to collections.

4F CLERK

Important FY27 Budget Reminders:

- March 5 is the deadline to enter the proposed property tax notice hearing into the DOM online system.
- After March 20 -Public hearing on the proposed tax levy can occur.
- Council adopts final proposed budget and schedules public hearing date for adoption of final budget. This must be separated from any other council meetings, and no other business may be discussed. It can be done the same evening as the Proposed Tax Rate hearing but must be a separate, regular council meeting at least 15 minutes apart.
- Budget hearing held and budget adopted by resolution.
- Certified budget must be filed with county auditor and Iowa DOM by April 30.

Legislative Updates:

- HSB633 & SSB3075 Both of these bills passed through subcommittee 2/3/26. The bills limit the maximum amount of funds that can be invested in IPAIT to 25% of your cash reserves. Will share in packet for investment policy discussion on 2/11.
- SF2131 Public Notice Modernization. This includes digital notice options for communities without a local newspaper (via the statewide notice site and a local radio station's website). Would save \$ on publishing costs!
- HSB627 -Election Administration Changes
This bill includes many changes to Iowa's election laws, but Division 3, would remove the city clerk's role in city and school election filings, centralize all filings with the county commissioner of elections, and eliminate the option for the commissioner to delegate filing duties to city clerks.

Upcoming Out of Office:

- Virtual clerk classes will be held February 11–13. Because video and microphones are required to be on during class, I will be unavailable during class times (2/11 from 9–12, 2/12 from 8–3, and 2/13 from 8–10). Carrie will be covering city hall during these sessions.

BUDGET REPORT
CALENDAR 2/2026, FISCAL 8/2026

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-110-6413	STORY COUNTY SHERIFF	60,285.00		45,213.47	75.00	15,071.53
001-150-6010	SALARY - FIRE	6,000.00		2,330.00	38.83	3,670.00
001-150-6210	DUES - FIRE	300.00		25.00	8.33	275.00
001-150-6230	TRAINING/CONFERENCES - FIRE	1,000.00		1,000.00	100.00	
001-150-6310	BLDG MAINT/REPAIR - FIRE	1,000.00				1,000.00
001-150-6331	VEHICLE REPAIR/MAINT - FIRE	2,500.00	209.89	837.16	33.49	1,662.84
001-150-6350	EQUIPMENT REPAIR - FIRE	3,000.00		2,932.36	97.75	67.64
001-150-6371	UTILITIES - FIRE	5,500.00	49.36	8,283.94	150.62	2,783.94-
001-150-6373	TELEPHONE, RADIO, - FIRE	9,000.00		7,171.73	79.69	1,828.27
001-150-6408	INSURANCE - FIRE	14,830.00				14,830.00
001-150-6413	PAYMENT TO OTHER AGENCY - FIRE			210.60		210.60-
001-150-6504	EQUIPMENT - FIRE	5,600.00		484.72	8.66	5,115.28
001-150-6507	OPERATING SUPPLIES - FIRE	750.00		109.35	14.58	640.65
001-150-6727	CAPITAL EQUIPMENT - FIRE	15,000.00	7,422.00	7,422.00	49.48	7,578.00
001-160-6010	SALARY - EMS AMBULANCE	10,000.00		3,190.00	31.90	6,810.00
001-160-6210	DUES - EMS	500.00		25.00	5.00	475.00
001-160-6230	TRAINING - EMS	5,000.00				5,000.00
001-160-6331	VEHICLE REPAIR/MAINT - EMS	200.00		34.97	17.49	165.03
001-160-6371	UTILITIES - EMS	1,000.00	49.35	2,657.54	265.75	1,657.54-
001-160-6373	TELEPHONE, RADIO- EMS	7,500.00		6,109.99	81.47	1,390.01
001-160-6408	INSURANCE - EMS	4,310.00				4,310.00
001-160-6413	PAYMENT TO OTHER AGENCY - EMS			210.60		210.60-
001-160-6507	OPERATING SUPPLIES - EMS	2,500.00		386.50	15.46	2,113.50
001-160-6727	CAPITAL EQUIPMENT - EMS	1,500.00				1,500.00
001-170-6413	BUILDING INSPECTIONS	3,800.00	90.70	1,576.75	41.49	2,223.25
001-190-6413	ANIMAL CONTROL	400.00		635.00	158.75	235.00-
001-230-6371	STREET LIGHTS	29,200.00		14,630.93	50.11	14,569.07
001-290-6413	GARBAGE CONTRACT	92,700.00	6,004.17	52,617.62	56.76	40,082.38
001-350-6413	MOSQUITO SPRAYING	200.00		786.25	393.13	586.25-
001-410-6010	SALARY - LIBRARY	21,000.00	548.00	9,332.26	44.44	11,667.74
001-410-6320	GROUNDS MAINT/REPAIR - LIBRARY	250.00				250.00
001-410-6373	TELEPHONE - LIBRARY	3,370.00	223.56	1,270.09	37.69	2,099.91
001-410-6419	TECHNOLOGY SERVICES	2,000.00		1,922.55	96.13	77.45
001-410-6502	LIBRARY MATERIALS - LIBRARY	6,000.00		3,466.85	57.78	2,533.15
001-410-6505	EQUIPMENT - LIBRARY	600.00				600.00
001-410-6506	OFFICE SUPPLIES - LIBRARY	700.00		330.17	47.17	369.83
001-410-6727	CAPITAL EQUIPMENT - LIBRARY	5,000.00				5,000.00
001-430-6010	SALARY - PARKS	26,080.00	1,018.06	21,789.22	83.55	4,290.78
001-430-6030	WAGES - SEASONAL/TEMP	7,800.00		980.63	12.57	6,819.37
001-430-6230	TRAINING - PARKS	80.00	45.00	95.00	118.75	15.00-
001-430-6310	BLDG MAINT/REPAIR - PARK	3,670.00		38,068.78	1,037.30	34,398.78-
001-430-6320	GROUNDS MAINT/REPAIR - PARKS	10,000.00				10,000.00
001-430-6331	VEHICLE REPAIR/MAINT - PARK	4,000.00	33.00-	1,198.78	29.97	2,801.22
001-430-6350	OPERATIONAL EQUIP REPAIR -PARK	310.00		2,650.60	855.03	2,340.60-
001-430-6371	UTILITIES - PARK	3,210.00	167.34	5,610.10	174.77	2,400.10-
001-430-6490	PROFESSIONAL SERV	410.00				410.00
001-430-6501	CHEMICALS - PARKS	1,460.00				1,460.00
001-430-6505	EQUIPMENT - PARKS	5,000.00		2,610.52	52.21	2,389.48
001-430-6507	OPERATING SUPPLIES	1,420.00		491.35	34.60	928.65
001-435-6320	GROUNDS REPAIR/MAINT	5,000.00				5,000.00
001-450-6030	WAGES - SEASONAL/TEMP	7,800.00		4,306.00	55.21	3,494.00

BUDGET REPORT
CALENDAR 2/2026, FISCAL 8/2026

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
001-520-6407	ENGINEERING	10,500.00	1,608.15	11,505.75	109.58	1,005.75-
001-520-6490	ECONOMIC DEVELOPMENT	1,500.00		808.00	53.87	692.00
001-520-6499	OTHER CONTRACTUAL SERV	5,000.00		3,192.20	63.84	1,807.80
001-610-6010	SALARY - MAYOR/COUNCIL	8,130.00		1,925.00	23.68	6,205.00
001-610-6210	DUES - MAYOR & COUNCIL	200.00		30.00	15.00	170.00
001-610-6230	TRAINING - MAYOR & COUNCIL	500.00				500.00
001-620-6010	SALARY - CLERK'S OFFICE	64,650.00	2,309.34	35,116.51	54.32	29,533.49
001-620-6210	DUES - CLERK	1,000.00		913.00	91.30	87.00
001-620-6230	TRAINING - CLERK	2,000.00		2,235.30	111.77	235.30-
001-620-6419	TECHNOLOGY - CLERK			212.20		212.20-
001-630-6413	ELECTIONS	700.00		958.80	136.97	258.80-
001-640-6411	LEGAL SERVICES	47,800.00	3,160.85	41,488.86	86.80	6,311.14
001-650-6140	EPA General	2,000.00				2,000.00
001-650-6310	BLDG MAINT/REPAIR - CITY HALL	2,000.00		15,570.00	778.50	13,570.00-
001-650-6371	UTILITIES - CITY HALL	3,400.00	85.47	2,822.87	83.03	577.13
001-650-6373	TELEPHONE - CITY HALL	2,300.00		1,744.61	75.85	555.39
001-650-6401	AUDIT - GENERAL	5,100.00				5,100.00
001-650-6414	PUBLISHING - CITY HALL	3,700.00		3,857.55	104.26	157.55-
001-650-6419	TECHNOLOGY - CITY HALL	4,650.00		9,528.61	204.92	4,878.61-
001-650-6504	EQUIPMENT - CITY HALL	6,500.00		2,180.63	33.55	4,319.37
001-650-6506	OFFICE SUPPLIES - CITY HALL	2,200.00		1,365.60	62.07	834.40
001-650-6508	POSTAGE - CITY HALL	300.00		145.58	48.53	154.42
001-660-6408	INSURANCE - GENERAL	34,310.00		7,908.00	23.05	26,402.00
001-910-6910	TRANSFER OUT	11,300.00		60,782.60	537.90	49,482.60-
008-910-6910	TRANSFER OUT			5,000.00		5,000.00-
016-910-6910	TRANSFER OUT	27,210.00		22,209.00	81.62	5,001.00
110-210-6010	SALARY - ROAD USE	11,350.00	419.14	7,350.85	64.77	3,999.15
110-210-6030	WAGES - SEASONAL/TEMP	2,600.00		290.00	11.15	2,310.00
110-210-6320	GROUNDS MAINT/REPAIR - RUT	5,830.00	322.65	1,872.05	32.11	3,957.95
110-210-6331	VEHICLE REPAIR/MAINT -ROAD USE	4,000.00	71.48	2,547.38	63.68	1,452.62
110-210-6371	UTILITIES - ROAD USE	400.00	139.83	1,681.24	420.31	1,281.24-
110-210-6407	ENGINEERING			519.75		519.75-
110-210-6408	INSURANCE - ROAD USE	190.00				190.00
110-210-6417	STREET MAINTENANCE - ROAD USE	65,670.00		52,210.10	79.50	13,459.90
110-250-6413	SNOW REMOVAL - ROAD USE	1,060.00	147.62	1,488.47	140.42	428.47-
110-250-6507	SNOW REMOVAL SUPPLIES - RUT	680.00		1,034.62	152.15	354.62-
110-270-6417	STREET MAINTENANCE-STORMWATER			112.50		112.50-
110-910-6910	TRANSFER OUT	26,780.00				26,780.00
112-150-6110	FICA FIRE	900.00		174.07	19.34	725.93
112-150-6130	FIRE IPERS			22.65		22.65-
112-160-6110	EMS FICA	900.00		244.04	27.12	655.96
112-160-6130	EMS IPERS			25.49		25.49-
112-210-6110	ROADS FICA	1,070.00	32.06	696.00	65.05	374.00
112-210-6130	ROADS IPERS	1,070.00	39.56	2,988.60	279.31	1,918.60-
112-410-6110	LIBRARY FICA	1,610.00	41.93	825.38	51.27	784.62
112-410-6130	LIBRARY IPERS	1,980.00	50.03	1,664.49	84.07	315.51
112-430-6110	PARKS FICA	2,590.00	77.89	1,853.46	71.56	736.54
112-430-6130	PARKS IPERS	2,460.00	96.10	2,804.93	114.02	344.93-
112-450-6110	CEMETERY FICA	600.00		440.91	73.49	159.09
112-450-6130	CEMETERY IPERS			856.50		856.50-
112-610-6110	MAYOR COUNCIL FICA	620.00		165.27	26.66	454.73

BUDGET REPORT
CALENDAR 2/2026, FISCAL 8/2026

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
112-610-6130	MAYOR COUNCIL IPERS	280.00		51.12	18.26	228.88
112-620-6110	CLERK FICA	4,950.00	176.67	3,449.43	69.69	1,500.57
112-620-6130	CLERK IPERS	6,100.00	218.01	4,163.54	68.25	1,936.46
112-910-6910	TRANSFER OUT			19,620.00		19,620.00-
120-910-6910	TRANSFER OUT	25,000.00				25,000.00
121-910-6910	TRANSFER OUT	184,700.00		205,140.00	111.07	20,440.00-
200-815-6801	PRINCIPAL PAYMENTS - WWTP	71,000.00				71,000.00
200-815-6851	INTEREST PAYMENTS - WWTP	21,510.00		10,753.75	49.99	10,756.25
200-815-6899	BOND REGISTRATION FEES-WWTP	3,070.00		1,536.25	50.04	1,533.75
301-210-6407	ENGINEERING			12,992.10		12,992.10-
301-210-6411	LEGAL			8,815.70		8,815.70-
301-210-6490	OTHER PROFESSIONAL SERV			3,825.28		3,825.28-
301-210-6851	INTEREST PAYMENTS			6,986.25		6,986.25-
305-210-6499	OTHER CONTRACTUAL SERV	25,000.00		4,825.00	19.30	20,175.00
306-815-6499	OTHER CONTRACTUAL SERV	50,000.00				50,000.00
307-210-6499	OTHER CONTRACTUAL SERV	25,000.00				25,000.00
600-810-6010	SALARY - WATER	52,710.00	1,950.77	31,801.23	60.33	20,908.77
600-810-6110	FICA/MEDICARE - WATER	4,030.00	149.22	2,661.69	66.05	1,368.31
600-810-6130	IPERS - WATER	4,980.00	184.12	2,737.44	54.97	2,242.56
600-810-6210	DUES - WATER	1,080.00		733.39	67.91	346.61
600-810-6230	TRAINING - WATER	320.00		295.00	92.19	25.00
600-810-6310	BLDG MAINT/REPAIR - WATER	9,370.00		8,002.36	85.40	1,367.64
600-810-6320	GROUNDS MAINT/REPAIR - WATER	9,240.00	4,622.40	4,622.40	50.03	4,617.60
600-810-6331	VEHICLE REPAIR/MAINT - WATER	4,000.00	159.18	1,974.35	49.36	2,025.65
600-810-6371	UTILITIES - WATER	11,450.00	26.42	7,644.43	66.76	3,805.57
600-810-6373	TELEPHONE - WATER	1,580.00		434.60	27.51	1,145.40
600-810-6407	ENGINEERING - WATER	28,670.00		1,915.52	6.68	26,754.48
600-810-6408	INSURANCE - WATER	15,350.00				15,350.00
600-810-6413	PAYMENT TO OTHER AGENCY	12,570.00	794.27	7,853.64	62.48	4,716.36
600-810-6418	SALES TAX EXPENSE - WATER	7,260.00	716.84	7,086.96	97.62	173.04
600-810-6419	TECHNOLOGY - WATER	3,410.00		44.47	1.30	3,365.53
600-810-6495	DEPOSIT REFUND	370.00		233.30	63.05	136.70
600-810-6499	OTHER CONTRACTUAL SERV	12,670.00				12,670.00
600-810-6501	CHEMICALS - WATER	13,100.00	830.00	8,580.87	65.50	4,519.13
600-810-6504	EQUIPMENT - WATER	6,840.00		5,200.23	76.03	1,639.77
600-810-6506	OFFICE SUPPLIES - WATER	420.00		196.45	46.77	223.55
600-810-6508	POSTAGE - WATER	1,320.00	104.78	1,031.06	78.11	288.94
600-910-6910	TRANSFER OUT	1,800.00				1,800.00
610-815-6010	SALARY - SEWER	52,710.00	1,950.77	31,553.34	59.86	21,156.66
610-815-6110	FICA/MEDICARE - SEWER	4,030.00	149.24	2,413.79	59.90	1,616.21
610-815-6130	IPERS - SEWER	4,980.00	184.18	2,730.60	54.83	2,249.40
610-815-6210	DUES - SEWER	220.00		88.66	40.30	131.34
610-815-6230	TRAINING	1,010.00		295.00	29.21	715.00
610-815-6310	BLDG MAINT/REPAIR - SEWER	1,250.00		1,750.00	140.00	500.00-
610-815-6320	GROUND REPAIR/MAINT - SEWER	4,500.00		844.69	18.77	3,655.31
610-815-6331	VEHICLE REPAIR/MAINT - SEWER	4,000.00	19.22	1,801.47	45.04	2,198.53
610-815-6371	UTILITIES - SEWER	66,810.00	89.41	45,883.07	68.68	20,926.93
610-815-6373	TELEPHONE - SEWER	540.00		800.84	148.30	260.84-
610-815-6407	ENGINEERING - SEWER	590.00				590.00
610-815-6408	INSURANCE - SEWER	17,950.00				17,950.00
610-815-6413	PAYMENT TO OTHER AGENCY-SEWER	23,700.00	571.75	40,808.23	172.19	17,108.23-

BUDGET REPORT
CALENDAR 2/2026, FISCAL 8/2026

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
610-815-6418	SALES TAX EXPENSE - SEWER	2,260.00		541.08	23.94	1,718.92
610-815-6419	TECHNOLOGY - SEWER	3,410.00		44.47	1.30	3,365.53
610-815-6501	CHEMICALS - SEWER	4,840.00	1,411.82	3,678.33	76.00	1,161.67
610-815-6504	EQUIPMENT - SEWER	3,200.00		811.55	25.36	2,388.45
610-815-6506	OFFICE SUPPLIES - SEWER	450.00		112.52	25.00	337.48
610-815-6508	POSTAGE - SEWER	1,320.00	104.78	1,031.07	78.11	288.93
610-815-6727	CAPITAL EQUIPMENT - SEWER	1,800.00		811.55	45.09	988.45
610-815-6910	TRANSFER OUT	9,640.00				9,640.00
610-910-6910	TRANSFER OUT	165,520.00		108,430.00	65.51	57,090.00
625-815-6801	PRINCIPAL PAYMENTS	121,000.00				121,000.00
625-815-6851	INTEREST PAYMENTS	37,380.00		18,690.00	50.00	18,690.00
625-815-6899	BOND REGISTRATION FEES	5,340.00		2,670.00	50.00	2,670.00
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	DIFFERENCE	1,935,645.00	38,810.38	1,207,371.87	62.38	728,273.13
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	PROOF	1,935,645.00	38,810.38	1,207,371.87	62.38	728,273.13
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REVENUE REPORT
CALENDAR 2/2026, FISCAL 8/2026

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
001-150-4475	TOWNSHIP CONTRIBUTIONS - FIRE	24,510.00		31,386.26	128.05	6,876.26-
001-160-4475	TOWNSHIP CONTRIBUTIONS -EMS	11,060.00		20,785.48	187.93	9,725.48-
001-170-4120	BUILDING PERMITS	3,600.00	75.00	990.70	27.52	2,609.30
001-290-4500	SALES - GARBAGE	95,760.00	1,518.28	53,318.26	55.68	42,441.74
001-290-4501	YARD WASTE BAGE FEES	50.00		242.00	484.00	192.00-
001-290-4530	PENALTIES - GARBAGE	100.00				100.00
001-290-4560	SALES TAX REVENUE - GARBAGE	60.00	1.40	33.60	56.00	26.40
001-410-4440	STATE GRANTS - LIBRARY	1,700.00		1,585.51	93.27	114.49
001-410-4465	COUNTY LIB CONTRIBUTIONS	17,000.00		13,018.07	76.58	3,981.93
001-410-4705	LIBRARY PRIVATE DONATION	1,000.00		842.64	84.26	157.36
001-430-4310	SHELTER RENT	1,000.00		4,449.50	444.95	3,449.50-
001-430-4705	PARK DONATIONS	200.00		1,500.00	750.00	1,300.00-
001-450-4475	TOWNSHIP - CEMETERY		998.27	1,751.14		1,751.14-
001-450-4500	SALES - CEMETERY	1,000.00		150.00	15.00	850.00
001-450-4501	GRAVE OPENINGS	150.00		300.00	200.00	150.00-
001-520-4465	COUNTY CONTRIBUTIONS	7,000.00				7,000.00
001-910-4830	TRANSFER IN	136,910.00		176,969.00	129.26	40,059.00-
001-950-4000	PROPERTY TAXES	259,808.00		144,982.59	55.80	114,825.41
001-950-4003	AG LAND TAXES	628.00		456.05	72.62	171.95
001-950-4013	LIABILITY & PROP INSUR LEVY	40,346.00		22,434.69	55.61	17,911.31
001-950-4060	UTILITY	3,449.00				3,449.00
001-950-4100	ALCOHOL & BEER PERMITS	800.00		669.36	83.67	130.64
001-950-4105	CIGARETTE PERMITS	70.00		75.00	107.14	5.00-
001-950-4300	INTEREST	15,000.00		9,805.14	65.37	5,194.86
001-950-4550	MISC CHARGES - GENERAL		510.00	560.00		560.00-
001-950-4700	MISC REVENUE	200.00		18,744.25	9,372.13	18,544.25-
003-910-4830	TRANSFER IN	7,200.00				7,200.00
008-910-4830	TRANSFER IN			2,782.60		2,782.60-
016-910-4830	TRANSFER IN	1,500.00		50,000.00	3,333.33	48,500.00-
016-950-4475	TOWNSHIP CONTRIBUTIONS	43,000.00		40,126.49	93.32	2,873.51
019-910-4830	TRANSFER IN	8,000.00		8,000.00	100.00	
110-210-4430	ROAD USE REVENUE	120,700.00		71,666.04	59.38	49,033.96
112-950-4000	PROPERTY TAXES	22,927.00		12,727.68	55.51	10,199.32
112-950-4060	UTILITY	263.00				263.00
120-950-4065	UTILITY FRANCHISE TAX	25,000.00		12,406.11	49.62	12,593.89
121-950-4090	LOCAL OPTION REVENUE	169,400.00		96,069.67	56.71	73,330.33
200-815-4000	PROPERTY TAXES-WWTP	94,495.00		52,627.13	55.69	41,867.87
200-815-4060	UTILITY-WWTP	1,085.00				1,085.00
301-210-4400	FEDERAL GRANTS			25,795.00		25,795.00-
301-210-4820	PROCEEDS FROM DEBT/LOAN			228,000.00		228,000.00-
301-910-4830	TRANSFER IN	24,980.00				24,980.00
305-910-4830	TRANSFER IN	25,000.00		25,000.00	100.00	
306-910-4830	TRANSFER IN	50,000.00		50,000.00	100.00	
307-910-4830	TRANSFER IN	25,000.00				25,000.00
600-810-4311	WIRELESS COMM RENT	10,930.00		8,466.28	77.46	2,463.72
600-810-4500	SALES - WATER	174,501.00	2,855.52	105,711.84	60.58	68,789.16
600-810-4530	PENALTIES - WATER	7,750.00	12.90	4,915.88	63.43	2,834.12
600-810-4550	MISC CHARGES - WATER	1,000.00		1,270.00	127.00	270.00-
600-810-4561	WATER EXCISE TAX	12,020.00	166.30	5,880.95	48.93	6,139.05
600-810-4730	DEPOSIT REVENUE	1,050.00		600.00	57.14	450.00
610-815-4500	SALES - SEWER	374,810.00	6,854.43	222,101.66	59.26	152,708.34

REVENUE REPORT
CALENDAR 2/2026, FISCAL 8/2026

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET ESTIMATE	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
610-815-4530	PENALTIES - SEWER	730.00		680.00	93.15	50.00
610-815-4560	SALES TAX REVENUE - SEWER	2,260.00	28.41	733.69	32.46	1,526.31
625-910-4830	TRANSFER IN	163,720.00		108,430.00	66.23	55,290.00
		=====	=====	=====	=====	=====
	DIFFERENCE	1,988,722.00	13,020.51	1,639,040.26	82.42	349,681.74
		=====	=====	=====	=====	=====
		=====	=====	=====	=====	=====
	PROOF	1,988,722.00	13,020.51	1,639,040.26	82.42	349,681.74
		=====	=====	=====	=====	=====



Maxwell Parks and Open Spaces/Tree Board

Report to City Council February 11, 2026

The Maxwell Parks and Open Spaces/Tree Board met January 13, 2026, with three members (Deb Steele, Derek Carter, Jody Gast) present plus exofficio member Sue Philpott. And, the Board met again February 2, 2026 with four members present: Deb Steele, Derek Carter, Mike Gustafson, and Jody Gast.

The Board reviewed out accomplishments over 2025: fire pits installed at Scout Park, 29 trees planted at North City Park; dog park silhouettes paint renewed;

The Board discussed a recommendation to City Council regarding locating security cameras for City parks. Possibilities include locating the security cameras at Veterans Memorial Plaza, bathroom exterior, Scout Park, City Park Bandstand. The recommendation also includes the possibility that the cameras only record from sunset to sunrise (to avoid photographing young children playing at equipment).

Report on activities:

Scout Park: Grand opening will have to wait for spring now.

Heart of Iowa Nature Trail: We have a request for a memorial bench to be located along the HOINT. Board members will create a list of good locations for donors to consider. Jody checked with Story County Conservation and they do not care where the benches inside the City are placed, but would like to know so they can be tracked and put on their maps. The SCCC benches are purchased through Pilot Rock [same company that made the fire pits for Scout Park]. The Board will consider whether all benches should match or be donor's choice.

Tree City USA: Our application for our 3rd year certification has been accepted by the IDNR and forwarded to The Arbor Day Foundation.

Paint Iowa Beautiful – application form for Concession Stand/Restrooms at Legion Park/soccer fields was submitted January 28, 2026 NOTE: our Church Stand paint project is on the "Paint Iowa Beautiful" web site as one of their projects.

There at least four **trees** from previous plantings that will need to be replaced this spring. IDNR completed a tree inventory for us last summer. We have a zoom meeting on January 22, 2026 to learn how to use the tree inventory to improve our tree program.

Eagle Scout Project: flag retirement facility at Veterans Plaza to be installed this spring/summer.

On February 2, the Board discussed:

A possible location of a bench along the HOINT; for now, we recommend near the intersection of the HOINT and the bike trail coming from Legion Park (3' x 7' concrete base, 4" thick), and suggesting composite/recycled plastic (similar to one at the Fire House or the Ron Vasey bench); the Board will prepare a set of guidelines for bench locations;

A replacement recommendation for the decorative street light at the Coop fuel station – a estimate from Street Lamps of America has come in at \$2,506.17;

The Board discussed the FY27 Budget recommendations – priorities and initial amounts accompanying this report.

COMING UP: We are watching for grants for:

Repairs for Concession Stand/Restroom building at Legion Park.

Trees for Legion Field/Soccer fields/Scout and Laffey Parks.

Hammock stands for Scout Park; Story County Conservation suggested we check ISU facilities department for post recommendations.

Build/Paint picnic tables at various parks (local youth groups could help as a project)

Upgrade silhouettes at Dog Park and get estimates to move fenced entry and exercise equipment.

Trail head improvements for HOINT

Prepare map of current and potential locations for donor benches with city parks.

Plan for our Arbor Day celebration.

Jody Gast, Chair, Maxwell Parks and Open Spaces/Tree Board

04G. The board's term records have not been updated. The following terms are proposed for review.

Parks & Open Spaces Board Terms

- Jody (Chair) – Term ending 06/30/2028
- Mike – Term ending 06/30/2027
- Deb – Term ending 06/30/2027
- Derek – Term ending 06/30/2028
- Open Seat – Term ending 06/30/2029

25.03 TERM OF OFFICE AND VACANCIES. Appointments to the Parks and Open Spaces Board shall be for a term of three years. Each term shall commence on July 1 and run through June 30 of the following year. The terms of the members shall be staggered so that no more than one half of the regular members are appointed every year. Vacancies in the Board shall be filled by appointment by the mayor, with the approval of the council, and the new members shall fill out the unexpired term for which the appointment is made.

RESOLUTION 2026-09

A RESOLUTION TO CERTIFY AND ASSESS THE COST OF DELINQUENT UTILITY BILLS TO THE RESPONSIBLE PROPERTY OWNERS FOR COLLECTION IN THE SAME MANNER AS PROPERTY TAX

BE IT RESOLVED by the Maxwell City Council in Maxwell, Iowa, that in accordance with provisions of the Iowa Code §384.84, and after notice as provided for therein, certain costs associated with delinquent utility bills are hereby certified and assessed to the responsible property owners, as shown by the records of the Story County Auditor to be collected in the same manner as property taxes to wit:

Lawson Massey
309 Main Street
Maxwell, Iowa 50161

Sec-Twp-Rng: 27-82-22

Brief Tax Description: Baldwin & Maxwell Add N30' Lot 8 & All Lot 9 Blk G

Amount to be assessed: \$373.37

BE IT FURTHER RESOLVED THAT the city clerk shall transmit this resolution to the Story County Treasurer with the instructions that the aforesaid amount shall appear on the property tax statement of the above listed owner.

Adopted this _____ Day of _____.

Councilperson _____ moved and councilperson _____ seconded the motion.

Roll Call Vote: Balke _____ Philpott _____ Westendorf _____ Miller _____ Jans _____

Passed and approved this _____ day of _____, 2026.

Mayor Dale Higgins

ATTEST: Wendy Crabtree, city clerk

Maxwell Planning and Zoning Commission
Minutes from
Tuesday, January 20, 2026

6. Balke moved to recommend approval of the Rock Creek Ridge Plat 1 final plat subject to the following:

1. Completion of all items presented in the memorandum dated January 20, 2026 from the City Engineer of the As-Built plans will meet design standards for the city.
 2. City's Legal review of the sale of the 10' parcel to ensure it follows City and State Codes.
 3. Hold public hearings for (1) sale of land as deemed appropriate by legal counsel, (2) rezoning of 10' parcel should it be included in the development of Rock Creek Ridge Plat 1
 4. A variance would be required to allow ROW to be 60' with no curb and gutters.
- Seconded by Hubert 4 ayes



Memorandum

To: Mayor Higgins, City of Maxwell **Date:** January 20, 2026

CC: Brent Culp, Snyder & Associates
Clint Sloss, JAMC
Wendy Crabtree, Maxwell

From: Wes Farrand, P.E.

RE: Rock Creek Ridge Revised Final Plat and As-Built Construction Plans Submittal Review

A revised Final Plat along with As-Built Construction Drawings and Stormwater Analysis for the Rock Creek Ridge development was submitted to the City on January 13, 2026. This submittal supersedes the Final Plat submitted to the City on November 25, 2025. We have completed our engineering review of the submittal at the City's request and provided our comments for the City's consideration below.

The As-Built Construction Drawings and Stormwater Analysis were submitted in lieu of revised Proposed Construction Drawings and Stormwater Design Calculations as construction of several of the proposed improvements have already been completed and constructed differently than the previously approved Construction Drawings. Infrastructure construction that has been completed includes the site grading, sanitary sewer, water main, storm sewer, and pavement subbase.

Final Plat review comments:

1. The revised Final Plat includes the City-owned parcel for the water tower and revises the north lot line of that property transferring approximately 10 feet of the lot to the proposed private lot north of it. The inclusion of the City-owned property will require other action associated with this plat approval.
 - a. The City will need to consent to the inclusion of their property in the plat.
 - b. The City will need to authorize the disposal of public property in accordance with State Law. If the City has not already done so, we recommend consulting your legal counsel on the proper procedure for this.
2. The revised Final Plat proposes a 60-foot ROW width with 6-foot wide sidewalk easements outside of the ROW. Per City Ordinance Section 170.14, the ROW for Local Streets without curb and gutter is 66 feet, with curb and gutter it is 60 feet. It should be noted that on the previous Rock Creek Estates Plat and the previously approved plat for

Rock Creek Ridge, which were both streets without curb and gutter, the ROW provided was 60 feet with 5-foot wide sidewalk easements outside of the ROW. It is our understanding that the sidewalk easement outside of the ROW were allowed in lieu of the 66 feet ROW width on the Rock Creek Ridge Estates Plat. In our opinion this is a reasonable exchange which provides the City with the capability for equivalent infrastructure to a wider ROW if or when the City elects to construct sidewalks in the future. It is our understanding that the sidewalks are currently not intended to be constructed as part of this plat.

3. The revised Final Plat shows the right of way for the northerly Street Lot A running east-west in line with North Street. It also includes an Outlot Z which separates the existing North Street from the proposed street. Based on this and the additional dead-end exhibits provided, it is our understanding this is intended to delineate that the new street will not be connected to the existing North Street.
4. As noted above, the submittal also included an exhibit with information supporting the lack of a turnaround at the dead end near the existing North Street. According to the information provided, the 2015 International Fire Code (IFC) do not require turnarounds for fire protection purposes at dead ends which are less than 150 feet in length. The length of the west leg of the east-west street is 150 feet from the center of the intersection to the end of pavement which would therefore appear to fall below the length requiring a turnaround per that code. We were unable to determine if the City has adopted or would be subject to the 2015 IFC, however, the provided information would provide a reasonable standard to support the lack of a turnaround on that end.
5. The exhibit indicates a temporary turn around at the east end of the east-west street as that leg length is greater than 150 feet. The Construction Drawings, however, do not indicate the material or size of the turnaround. Clarification should be provided which indicates the size and material proposed for this turnaround.
6. Additional exhibits were provided which appear to illustrate additional options for a hammerhead turnaround on the west leg or a reconfiguration of the intersection and lot boundaries to revise the roadway back to a knuckle intersection as in the previously approved plat and construction drawings. It is our understanding these are shown for reference only and are not intended to be constructed as shown.
7. The revised Final Plat retains the street naming convention of the previous Final Plat which was a single street, Rock Creek Court, that turned mid plat. However, the proposed street layout includes an intersection that suggests two separate streets. The City should give direction to the developer as to their preferred street naming.
8. The lots along the north side of the plat are shown with addresses 801 through 817. The City should confirm those addresses conform to the numbering convention of City Policy and the appropriate street.

9. The water tower lot, Outlot "X" is zoned R1. Zoning information should be updated to accurately reflect the current zoning for that property as it is now included in the Final Plat.

As-Built Construction Drawings

1. The as-built drawings do not illustrate the final pavement geometry or cross slopes. The applicant should confirm that the pavement width and cross slopes will not change from the previously approved Construction Drawings or submit a revised design to the City for review and approval.
2. The as-built drawings do not indicate the proposed pavement material. We have heard discussions of the pavement material changing to concrete from the approved Sealcoat surfacing. We don't anticipate an issue with this change; however, the applicant should confirm the proposed pavement depth and material prior to constructing. Note that pavement construction should be in accordance with SUDAS and any deviations from the standard paving specifications, including placement means and methods, should be approved by the City.
3. The as-built drawings show the current grading of the site and approximate slopes of the subbase rock material currently placed for the streets. However, as the pavement has not been placed it is unclear what the proposed final pavement grades or vertical curvature rates will be. Applying a minimum vertical curve length of 75 feet for a 30-mph design speed to the assumed subbase slopes it appears that the rate of vertical curves would be sufficient. However, we are unable to confirm the final pavement slopes and grades will comply with the standard design guidelines from the information provided.
4. From the provided subbase grades, we have the following concerns regarding the street profile:
 - a. The slopes of the new street north of Rock Creek Drive show a sag area whereas the approved Construction Drawings indicated a uniform slope uphill from Rock Creek Drive. If a sag is proposed, drainage of the area should be accommodated.
 - b. The slope of the east-west street through the intersection with the north-south street is approximately 3-4%. Per SUDAS, this slope should not exceed 3%. Final trimming and layout of the pavement profile should reflect this requirement.
5. The as-built drawings show a low point in the easterly ditch of the new street around Station 15+50. This low point does not appear to have an overland or storm sewer outlet. The previously approved Construction Drawings showed this ditch draining to the south and through the culvert under the new street at Rock Creek Drive. The final construction should reflect the drainage of the approved Construction Drawings or revised plans for drainage of the area be provided for City review.

6. Since the as-built drawings do not show the grade of the proposed street surface it is unclear if the roadway ditches will be of adequate depth. Per the approved Construction Drawings, the roadway ditches are to be a minimum of 2 feet deep with a 4' wide bottom width. Final grading of the roadway should meet this design, or an alternative design submitted along with stormwater calculations showing the ditch is adequate to convey stormwater runoff in conformance with the SUDAS design standards.
7. The as-built drawings show a sanitary sewer extension to the west of the proposed intersection that ends with a product known as a "Poo Pit". This is a polymer structure intended for access to minor sewers primarily to provide cleaning and televising access. This product is not officially approved by SUDAS but based on our evaluation and acceptance by the City's Public Works should be acceptable for the location and use in this case.
8. The as-built construction drawings do not illustrate the water main profile. However, our observation records of the construction indicate that the main was installed with adequate depth and we are unaware of any major deviations from the previously approved Construction Drawings with respect to the water main. Should any revision to the grading result in inadequate depth of cover over the water main or crossings with sewers not meet the DNR's clearance requirements, the developer should be responsible to correct.
9. Refer to the As-Built Stormwater Analysis comments below for comments regarding the storm sewer system.

As-Built Stormwater Analysis

1. For reference, the SUDAS design criteria for storm sewer and culverts is as follows:
 - a. Storm Sewer – Pipe capacity adequate to convey 5-year storm event in the pipe. Provisions for 100-year storm event conveyed by overland flow.
 - b. Culverts – Pipe capacity adequate to convey 10-year storm even in the pipe. 100-year storm event conveyed with headwater depth less than 1 foot below the roadway.
2. Pipe #1 is the culvert along Rock Creek Drive under the new street. The stormwater analysis indicates that the installed 12-inch diameter culvert will slightly overtop the roadway in the 5-year storm event. The overtopping appears that it would not inundate Rock Creek Drive but would only inundate the new street to approximately a 4" depth at the low point (assuming the overtop elevation of the subbase is equivalent to the final pavement elevation). This does not meet the SUDAS criteria, however, the circumstances of this culvert's location on an existing shallow ditch creates a hardship to achieve the full design criteria. Additionally, the existing culvert here was only a 12-inch culvert and the immediately adjacent downstream culvert is 15-inch. The previously approved Construction Drawings proposed this culvert to be a 15-inch culvert to match the downstream culvert. A 15-inch culvert met the design criteria previously, however, the

grading revisions direct slightly more runoff to this location than in the approved plans. It is our recommendation that this culvert be replaced with a 15-inch culvert to better accommodate stormwater runoff flows and reduce the statistical occurrence of storm events overtopping the street.

3. Pipe #3 is the culvert under the north-south street south of the east-west street intersection. The stormwater analysis indicates that the installed 15-inch diameter culvert will convey the 5-year storm event without overtopping the street, but with a headwater above the top of the culvert. Storm events greater than the 10-year are shown to overtop the street with the 100-year event overtopping to a depth of more than 6 inches. Depending on the final pavement grades when the street is overtopped it appears likely to overtop both the east-west and north-south streets. This does not meet SUDAS criteria and in our opinion should not be accepted. Replacing this culvert with at least an 18-inch diameter culvert would appear to improve the performance to the point of conveying the 5-year storm event in the pipe and eliminating the overtopping of the roadway in the 10-year event. As the 100-year event would still overtop to a depth slightly less than 6 inches, provisions for accommodating the overland flow in the 100-year event should be considered in the final pavement grades.
4. Pipe #4 is the storm sewer along the west boundary of the plat which collects runoff from 7th Street and the western area of the development. The stormwater analysis indicates that the installed 15-inch diameter culvert/sewer will convey up to the 10-year storm event in the pipe which meets SUDAS criteria. The 100-year event is shown to exceed the pipe capacity so provisions for overland flow should be maintained along the west boundary of the development as indicated. It is our understanding that Pipe #4 will be connected to Pipe #5 in a structure on the south side of North Street (extended). This structure is not shown as constructed yet, but it's construction should be confirmed. Due to the velocity of the flows in Pipe #4, this structure is necessary to mitigate erosion that might occur if it were to outlet to grade.
5. Pipe #5 is the storm sewer running along the west boundary of the plat north of North Street. The stormwater analysis indicates that the installed 24-inch diameter pipe will convey up to the 10-year storm event in the pipe which meets SUDAS criteria. The 100-year event is shown to exceed the pipe capacity so provisions for overland flow should be maintained along the west boundary of the development. The overland flow accommodations should include maintaining an overtopping low point at the gap in North Street as indicated. The outlet velocities of Pipe #5 are also quite high, therefore adequate riprap armoring should be installed at the outlet to dissipate its energy and redirect the flows to the west as shown.

Outstanding Documents / Tasks by Developer

The following items are noted as outstanding tasks or documents that to our knowledge have not been completed or submitted by the DEVELOPER and need to be in order to proceed with the development. Please advise which, if any, of these have been received by the City.

1. Submit the following documents per City Ordinance Section 170.10.6
 - a. Protective covenants of the subdivision or clarification that no protective covenants are to be set in place.
 - b. Deed to the City, properly executed, for the streets.
 - c. Owner statement of consent to plat.
 - d. Mortgage or lien holders statement of consent to plat.
 - e. Legal title opinion for the property.
 - f. Tax certificate from the County Treasurer.
 - g. Construction cost estimate with breakout subtotals for sanitary sewer, water main, storm sewer, pavement, and sidewalks.
2. Submit the following bond documents per City Ordinance Section 170.13
 - a. Performance bonds – bond amount to be per the cost opinion for each phase of construction noted above.
 - b. Maintenance bonds (to be submitted at the time of acceptance of the improvements).
3. Submit three (3) full size, signed copies of the Final Plat for official approval by the City.
4. Upon recording of the Final Plat, submit a certificate of recording from the County Recorder's office.

Outstanding Documents / Tasks by City

The following items are noted as outstanding tasks or documents that the City needs to complete or provide:

1. Document approval of the Final Plat by the Council on the submitted three (3) hard copies. Return one copy to the developer.
2. Provide to the developer a resolution of approval to be presented to the County Recorder for the developer's recording of the plat after verifying that all required documents and bonds noted above have been submitted.

RESOLUTION 2026-10
A RESOLUTION APPROVING THE FINAL PLAT OF ROCK CREEK RIDGE

WHEREAS, the developer of Rock Creek Ridge has submitted three (3) hard copies of the final plat to the city council for review and approval; and

WHEREAS, the city council has examined said final plat and finds it to follow applicable ordinances and regulations; and

WHEREAS, the city council desires to approve the final plat and to retain two (2) copies for city records, returning one (1) approved copy to the developer, and providing documentation suitable for recording with the county recorder.

NOW, THEREFORE, BE IT RESOLVED by the city council of the City of Maxwell, Iowa:

Section 1. The final plat of Rock Creek Ridge is hereby approved as submitted.

Section 2. The mayor and city clerk are authorized and directed to sign the final plat and this resolution, attesting to council approval.

Section 3. The city clerk shall retain two (2) copies in city records, return one (1) approved copy to the developer, and provide a certified copy of this resolution to the county recorder for recording.

Following the motion by Councilperson _____ and second by

Councilperson _____, a roll call vote was taken.

The motion carried with Ayes: _____; Nays: _____;

Absent: _____.

PASSED AND APPROVED this 11th day of February, 2026.

Mayor Dale Higgins

ATTEST: City Clerk Wendy Crabtree

STATE OF IOWA)

) ss:

COUNTY OF STORY

I, the undersigned, city clerk of the City of Maxwell, Iowa, hereby certify that the foregoing is a true and correct copy of Resolution No. 2026-10 duly adopted by the city council of said city at a meeting held on the 11TH day of February, 2026, and that the same remains on file in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Maxwell, Iowa, this 11TH day of February, 2026.

City Clerk Wendy Crabtree

RESOLUTION 2026-08

Resolution Approving Development Agreement with Third Millennium Development LLC, Authorizing Annual Appropriation Tax Increment Payments and Pledging Certain Tax Increment Revenues to the Payment of the Agreement

WHEREAS, the City of Maxwell, Iowa (the "City"), pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Maxwell Urban Renewal Area (the "Urban Renewal Area"); and

WHEREAS, this City Council has adopted an ordinance providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa (the "Urban Renewal Tax Revenue Fund"), which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the City for the payment of the principal of and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the City has proposed to enter into a certain development agreement (the "Agreement") with Third Millennium Development LLC (the "Developer") in connection with the construction (the "Project") by the Developer of public infrastructure necessary for the development of a residential subdivision the Urban Renewal Area; and

WHEREAS, under the Agreement, the City would provide financial incentives to the Developer in the form of (i) an economic development grant (the "Grant") in an amount not to exceed \$80,000; and (ii) annual appropriation incremental property tax payments (the "Payments") in an amount not to exceed \$520,000 under the authority of Section 403.9(1) of the Code of Iowa; and

WHEREAS, this City Council, pursuant to Section 403.9 of the Code of Iowa, has published notice, has held a public hearing on the Agreement on January 14, 2026, and has otherwise complied with statutory requirements for the approval of the Agreement; and

WHEREAS, Chapter 15A of the Code of Iowa ("Chapter 15A") declares that economic development is a public purpose for which a City may provide grants, loans, tax incentives, guarantees and other financial assistance to or for the benefit of private persons; and

WHEREAS, Chapter 15A requires that before public funds are used for grants, loans, tax incentives or other financial assistance, a City Council must determine that a public purpose will reasonably be accomplished by the spending or use of those funds; and

WHEREAS, Chapter 15A requires that in determining whether funds should be spent, a City Council must consider any or all of a series of factors;

NOW, THEREFORE, It Is Resolved by the City Council of the City of Maxwell, Iowa, as follows:

Section 1. Pursuant to the factors listed in Chapter 15A, the City Council hereby finds that:

(a) The Project will add diversity and generate new opportunities for the Maxwell and Iowa economies;

(b) The Project will generate public gains and benefits, particularly in the creation and retention of jobs and income and new housing opportunities, which are warranted in comparison to the amount of the proposed Payments and the Grant.

Section 2. The City Council further finds that a public purpose will reasonably be accomplished by entering into the Agreement and providing the Payments and the Grant to the Developer as provided for therein.

Section 3. The Agreement is hereby approved, and the Mayor and City Clerk are hereby authorized and directed to execute and deliver the Agreement on behalf of the City in substantially the form and content in which the Agreement has been presented to this City Council. The Mayor and the City Clerk are also authorized to make such changes, modifications, additions or deletions as they, with the advice of bond counsel, may believe to be necessary, and to take such actions as may be necessary to carry out the provisions of the Agreement.

Section 4. The Payments by the City under the Agreement shall be subject to annual appropriation by the City Council, in the manner set out in the Agreement. As provided and required by Chapter 403 of the Code of Iowa, the City's obligations under the Agreement shall be payable solely from a subfund (the "Third Millennium Development LLC Subfund"), into which shall be paid that portion of the income and proceeds of the Urban Renewal Tax Revenue Fund attributable to property taxes derived from the property as described as follows:

PARCEL "D" A PART OF OUTLOT "Y", ROCK CREEK RIDGE ESTATES
PLAT 1, MAXWELL, STORY COUNTY, IOWA, AS SHOWN ON THE PLAT
OF SURVEY RECORDED ON NOVEMBER 27, 2024, AS INST. NO. 24-08822.

Section 5. The City hereby pledges to the payment of the Agreement the Third Millennium Development LLC Subfund and the taxes referred to in Subsection 2 of Section 403.19 of the Code of Iowa to be paid into such Subfund, provided, however, that no Payment will be made under the Agreement unless and until monies from the Third Millennium Development LLC Subfund are appropriated for such purpose by the City Council.

Section 6. After its adoption, a copy of this resolution shall be filed in the office of the county auditor of Story County to evidence the continuing pledging of the Third Millennium Development LLC Subfund and the portion of taxes to be paid into such Subfund and, pursuant to the direction of Section 403.19 of the Code of Iowa, the county auditor shall allocate the taxes in accordance therewith and in accordance with the tax allocation ordinance referred to in the preamble hereof.

Section 7. All resolutions or parts thereof in conflict herewith are hereby repealed.
Passed and approved February 11, 2026.

Mayor

Attest:

City Clerk

•••••

On motion and vote the meeting adjourned.

Mayor

Attest:

City Clerk

STATE OF IOWA
STORY COUNTY
CITY OF MAXWELL

SS:

I, the undersigned, Clerk of the City of Maxwell, hereby certify that the foregoing is a true and correct copy of the minutes of the Council of the City relating to holding a public hearing and adopting a resolution to approve a Development Agreement with Third Millennium Development LLC.

WITNESS MY HAND this _____ day of _____, 2026.

City Clerk

MINUTES PROVIDING FOR PASSAGE OF AN ORDINANCE ESTABLISHING AN URBAN RENEWAL TAX INCREMENT FINANCING DISTRICT FOR THE MAXWELL URBAN RENEWAL AREA

427106-3

Maxwell, Iowa

February 11, 2026

The City Council of Maxwell, Iowa, met on February 11, 2026 at __:__ p.m. at the _____, in the City. The Mayor presided and the roll was called showing the members present and absent, as follows:

Present: _____

Absent: _____.

Council Member _____ introduced an ordinance entitled "Ordinance No. _____. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa."

It was moved by Council Member _____ and seconded by Council Member _____ that the ordinance be adopted. The Mayor put the question on the motion and the roll being called, the following named Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared the motion duly carried and declared that said ordinance had been given its initial consideration.

It was moved by Council Member _____ and seconded by Council Member _____ that the statutory rule requiring an ordinance to be considered and voted on for passage at two City Council meetings prior to the meeting at which it is to be finally passed be suspended. The Mayor put the question on the motion and the roll being called, the following named Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared the motion duly carried.

It was moved by Council Member _____ and seconded by Council Member _____ that the ordinance entitled "Ordinance No. _____. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa," now be put upon its final consideration and adoption. The Mayor put the question on the motion, and the roll being called, the following named Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared the motion duly carried and the ordinance duly adopted, as follows:

ORDINANCE NO. 346

An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa

WHEREAS, the City Council of the City of Maxwell, Iowa (the "City") previously enacted certain ordinances providing for the division of taxes levied on certain taxable property in the Maxwell Urban Renewal Area (the "Urban Renewal Area"), pursuant to Section 403.19 of the Code of Iowa; and

WHEREAS, pursuant to said ordinances, certain taxable property within the Maxwell Urban Renewal Area in the City was designated a "tax increment district"; and

WHEREAS, the City Council now desires to increase the size of the "tax increment district" by adding additional property;

BE IT ENACTED by the Council of the City of Maxwell, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on certain taxable property in the Maxwell Urban Renewal Area of the City of Maxwell, Iowa, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by the City of Maxwell to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

"City" shall mean the City of Maxwell, Iowa.

"County" shall mean Story County, Iowa.

"Urban Renewal Area Addition" shall mean certain real property situated in the Maxwell Urban Renewal Area of the City, the legal description of which is set out below:

PARCEL "D" A PART OF OUTLOT "Y", ROCK CREEK RIDGE ESTATES PLAT 1, MAXWELL, STORY COUNTY, IOWA, AS SHOWN ON THE PLAT OF SURVEY RECORDED ON NOVEMBER 27, 2024, AS INST. NO. 24-08822.

"Urban Renewal Area" shall mean the entirety of the Maxwell Urban Renewal Area as amended from time to time.

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area Addition. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area Addition each year by and for the benefit of the State of Iowa, the City, the County and any school district or other taxing district in which the Urban Renewal Area Addition is located, shall be divided as follows:

(a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area Addition, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the City certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area Addition on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area Addition to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

(b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the City to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the City to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide assistance for low and moderate-income family housing as provided in Section 403.22, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, taxes for the instructional support program levy of a school district imposed pursuant to Section 257.19 of the Code of Iowa and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area Addition exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area Addition shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area Addition shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the City for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the City to finance or refinance in whole or in part projects in the Urban Renewal Area.

(d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the City Council of the City of Maxwell, Iowa, on February 11, 2026.

Mayor

Attest:

City Clerk

.....

There being no further business to come before the meeting, it was upon motion adjourned.

Mayor

Attest:

City Clerk

STATE OF IOWA
STORY COUNTY SS:
CITY OF MAXWELL

I, the undersigned, City Clerk of the City of Maxwell, Iowa, do hereby certify that the attached is a true, correct and complete copy of all the records of the City Council of the City relating to the adoption of an ordinance entitled "Ordinance No. _____. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa."

WITNESS MY HAND this ____ day of _____, 2026.

City Clerk

STATE OF IOWA

SS:

COUNTY OF STORY

I, the undersigned, County Auditor of Story County, in the State of Iowa, do hereby certify that on the _____ day of _____, 2026, a copy of an ordinance of the City was filed in my office, shown to have been adopted by the City Council and approved by the Mayor thereof on February 11, 2026, entitled: "Ordinance No. _____. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa," and that I have duly placed a copy of the ordinance on file in my records.

WITNESS MY HAND this ____ day of _____, 2026.

County Auditor

PUBLICATION CERTIFICATE

STATE OF IOWA
COUNTY OF STORY
CITY OF MAXWELL

SS:

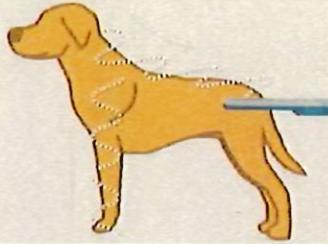
I, the undersigned, City Clerk of the City of Maxwell, State of Iowa, do hereby certify that I caused to be published "Ordinance No. _____. An Ordinance Providing for the Division of Taxes Levied on Taxable Property in the Maxwell Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa," of which the printed slip attached to the publisher's original affidavit hereto attached is a true and complete copy, on the date and in the newspaper specified in such affidavit, and that such newspaper has a general circulation in said City.

WITNESS MY HAND this _____ day of _____, 2026.

City Clerk

MICROCHIP SCANNING STATION

- Turn the switch on the side of the scanner to 'ON'
- Press and hold the button and run the scanner down the animal, starting at the base of the skull and slowly moving to the base of the tail
- Run the scanner down each leg, starting at the body and slowly moving down to the feet
- Please be sure to turn the switch on the side of the scanner to 'OFF' when done



MICROCHIPPED

- 1 If the scanner detects a chip, it will display the number on the screen
- 2 Go to PetMicrochipLookup.org
- 3 Enter the microchip number
- 4 Follow the link to the company the chip is registered with
- 5 Submit a found pet form with your information
- 6 The owner will be notified and will contact you
- 7 If you're unable to locate the owner, follow the steps under no microchip

NO MICROCHIP

- 1 Check the dog for tags
- 2 Report the animal found to Altoona Police Department (615-967-5132)
- 3 Post the animal on social media
- 4 You can also post the animal on lowapetalert.com or pawboost.com
- 5 Keep the animal until the owner claims. Verify ownership
- 6 Secure away from other animals

If you have any questions, please contact
Oh My Dog Rescue at 515-259-0049 (call or text)
Donate to support this service! www.OMDR.org





	RTI/Verkada	Astra Security	Umbiquiti
Backside	\$ 1,645.24	Included	\$ 3,019.00
Labor	\$ 1,957.68	Included	
Access Control	\$ 4,223.50	\$ 6,115.00	\$ 2,029.07
AC Labor	\$ 5,645.36	\$ 4,454.50	
Cameras	\$ 3,097.18	\$ 4,507.00	\$ 2,251.32
Camera Labor	\$ 5,645.36	\$ 1,994.00	
Shipping	\$ 223.17	Included	\$ 61.00
Upfront Cost	\$ 22,437.49	\$ 17,070.50	\$ 7,360.39
5 yr License	\$ 5,630.72	\$ 4,680.00	\$ -
10 yr License	\$ 11,267.12	\$ 9,360.00	\$ -
Financing	0% Down	None	None
	\$ 6,290.02		
	\$ 7,553.13		
	Annual	Monthly	
	payments for	Service Plan	
	5 yrs	(\$78)	
	Includes licenses		

A city volunteer applied for the Prairie Meadows Grant to help offset the cost of security cameras for public safety. Notification of awards is expected in June.

MAXWELL
at the *Heart* of Iowa



**REQUEST FOR PROPOSALS
FOR SOLAR ARRAY AT WASTEWATER TREATMENT
COMPLEX FOR MAXWELL, IOWA**

Proposals Due Date/Time

July 1, 2026
4:30 p.m. (C.S.T.)

Timeframe

Six months from notice to proceed

City of Maxwell, Iowa
 Public Works Department
 107 Main Street
 Maxwell, Iowa 50161
 maxwell.iowa.gov

Request for Proposals

Background

The City of Maxwell, Iowa, is currently using a traditional grid electrical system and is considering transitioning to solar energy technology with backup power generation. The solar system would potentially be installed at the Wastewater Treatment location (1100 5th St) in Maxwell.

Scope of the Project

The City of Maxwell is requesting formal proposals from experienced firms to install a new solar array at the Wastewater Treatment location. The selected Firm will be responsible for the complete installation of a solar panel system on the West side of the Complex (1100 5th St.). The project is aimed at reducing the energy costs for the citizens of Maxwell.

The scope of work is expected to include, but not limited to the following tasks:

1. Assessment and Design

- Evaluate the site for solar potential
- Design a solar panel system that maximizes energy production

2. Installation

- Install solar panels, inverters, and other necessary equipment
- Ensure all electrical and building code standards are adhered to

3. Documentation

- Provide all necessary documentation and support to file for net metering
- Assist with any other applicable tax incentive programs (state or federal)
- Offer a comprehensive report detailing the installation and specifications of the installed system

4. Training and Warranty

- Provide training to City personnel on the operation and basic maintenance of the system
- Include warranty details and maintenance schedule

5. Timeframe

The Firm shall complete the installation and have the system operational within six months from notice to proceed.

The selection process will include:

- Soliciting Requests for Proposals for a solar system installation at the Wastewater Treatment Complex.
- Reviewing proposals and determining qualified firms who show a clear understanding of the project goals, tasks, and the ability to work cooperatively and constructively with City staff.
- Cost-effectiveness of the proposal and feasibility of the implementation plan.
- Recommending a Firm to the Maxwell City Council to provide professional services as outlined in this RFP.

Proposal Format

Proposals should adhere to the format below and contain all the information specified.

1. Full name and address of the Firm.
2. Brief statement of the Firm's approach to satisfying the requirements of this project.
3. Brief statement of the Firm's experience with projects similar in size, scope, and involving governmental entities (Please provide names and phone numbers as references).
4. Name and qualifications of the primary supervisor of the project, plus names and qualifications of the one or two professional staff members who will be assigned to the project.
5. A statement of whether or not the Firm is currently involved with any material litigation, arbitration, or bankruptcy proceedings, or has been within the past three years, directly or indirectly.
6. Proposed design of the solar system, including estimated energy production.
7. A detailed breakdown of equipment and installation costs.
8. Statement of Work: Provide a narrative description of the services you propose to provide and a statement of how your Firm proposes to achieve each of the identified tasks within the timeline of the project.
9. Budget: Specify a not-to-exceed cost for the installation and operational elements of the solar system at Wastewater Treatment Complex.

The City of Maxwell reserves the right to reject any and all proposals based upon evaluation of the above considerations and determines which Firm has the necessary background, skills, and understanding required by the City for this project.

Upon notification of the selection by the City of Maxwell, the successful respondent is required to execute and deliver a contract within two (2) weeks of notification. If the respondent is unable or unwilling to do so, the City of Maxwell has the right to request another respondent to enter into the contract for the project.

All dates in the RFP are subject to change at the discretion of the City of Maxwell, and notice of any changes will be provided to all respondents.

Prospective firms are advised that no obligations or commitments are incurred by the City of Maxwell in soliciting proposals. Any action taken in response to this RFP or any action taken in making or canceling an award shall be without any liability or obligation on the part of the City of Maxwell. In addition, the City of Maxwell reserves the right to request additional information. We will not return any materials received in response to this invitation. The City of Maxwell reserves the right to select the most highly qualified Firm based upon the Firm, which appears to have the background skills required by the City of Maxwell at this time.



Sheriff's Office

Story County
PAUL H. FITZGERALD, Sheriff



Emergency 911 • Office: 515-382-6566 • Fax #: 515-382-7479 • 1315 S. B Ave. Nevada, Iowa 50201

January 27, 2026

Mayor Dale Higgins
Maxwell City Hall
P. O. Box 215
Maxwell, IA 50161

Dear Mayor Higgins:

Enclosed you will find the Contract Law Enforcement Services contract for fiscal year 2027. This contract reflects the per capita rate increase of 2.5% based on the 2020 Census population figures for your city (859).

After your review and acceptance, please:

1. Sign the contract,
2. **Affix your city seal,**
3. Return the contract to my office
no later than March 2, 2026.

I will sign and forward the contract to the Board of Supervisors for their signatures and see that it is recorded with the Recorder and the Secretary of State. Once it has been recorded and we receive our copy, we will forward a file stamped copy to you.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

Paul H. Fitzgerald
Story County Sheriff

Enclosure

Prepared by: Paul H. Fitzgerald, Story County Sheriff, Nevada, Iowa 50201 515-382-6566

LAW ENFORCEMENT SERVICES CONTRACT

On this _____ day of _____, 2026, the City of Maxwell and Story County, Iowa, enter into the following agreement:

1. The Story County Sheriff's Office will provide the City of Maxwell, Iowa, with law enforcement services. These services will include but not be limited to:
 - A. Radar operations to control speed.
 - B. Issuing violations under city ordinances (excluding animal control ordinances) upon request.
 - C. Housing inmates who have been incarcerated under a city ordinance.
 - D. Service of abatement notices on request.
 - E. Periodically checking commercial buildings for unlocked doors and trespassers.
 - F. Investigation of traffic accidents and complaints.
 - G. Dispatch of city fire departments and first responders.
 - H. Staffing a 24 hour E911 dispatch center.
 - I. Providing a detective division to investigate crimes and conduct on-going investigations.
 - J. Investigation of drug-related offenses.
 - K. Supplying schools or community clubs with officers and materials for special programs and talks upon request.
 - L. Routine patrols and special patrols upon request.
 - M. Supply fully equipped patrol cars with radio, lights, siren and all related equipment, gasoline and oil, tires, and maintenance, uniforms and all other personal equipment.

2. In consideration for the law enforcement services above described, the City of Maxwell, Iowa will pay a per capita rate of \$71.94 (based on the 2020 census of 859) to Story County, Iowa, which amounts to the annual sum of \$61,796.46. This shall be paid in equal quarterly installments to the Story County Sheriff on July 1, October 1, January 1 and April 1. The per capita increase for the next fiscal year was negotiated at the November 2025 Mayor's Meeting. For the purposes of this contract, fiscal year shall be from July 1, through June 30, of the following year.

AGREEMENT
Page 2

- 3. The Sheriff shall be the administrator of this Agreement. Law Enforcement policy, regulations and matters pertaining to the employment of the Sheriff's personnel shall be determined solely by the Sheriff. The time, place and manner in which these services are implemented shall be in the sole discretion of the Sheriff. The Mayor, Mayor Pro Tem and the City Administrator shall be authorized to make requests to the Sheriff for performance of specific law enforcement services as specified in this Agreement.
- 4. The initial term of the Agreement shall be automatically extended for successive one-year periods upon the same terms and conditions provided by this Agreement for the initial term, unless this Agreement is terminated or modified by the express election of either city or county as hereinafter provided. Modification of this contract may be made by mutual consent of both parties.
- 5. In accordance with Chapter 28E, Code of Iowa, a copy of this Agreement shall be filed with the Secretary of State and recorded with the Story County Recorder.

Signatures will include the Mayor of Maxwell, the City Clerk of Maxwell, the Chairperson of the Story County Board of Supervisors, the Story County Auditor and the Story County Sheriff. The city seal shall be affixed to the contract before returning to the county for filing.

- 6. The city shall fund the consideration for this Agreement from general revenues under the City's annual general budget. There shall be no joint property acquired pursuant to this agreement.
- 7. This contract may be terminated by either party. Termination is effective at the end of the current quarterly billing cycle and must be preceded with a 30 day written notice to either party. Notice shall be accomplished by certified mail or personal service.

STORY COUNTY, IOWA

CITY OF MAXWELL, IOWA

Story County Board of Supervisors

Dale Higgins, Mayor
City of Maxwell, Iowa

Attest: Story County Auditor

Mellissa Mattingly
City Clerk for Maxwell, Iowa

Paul H. Fitzgerald
Story County Sheriff

RESOLUTION 2026-05

**RESOLUTION AUTHORIZING SIGNATURES FOR THE CITY OF MAXWELL BANK ACCOUNT AT
MAXWELL STATE BANK**

BE IT RESOLVED by the Maxwell City Council in Maxwell, Iowa, that the following individuals are hereby authorized to be signers on the City of Maxwell bank account ending in 0515, said authorization reflecting updates necessitated by the recent mayor pro tem assignment and further adding the Deputy Clerk as an authorized signer in recognition of her existing authority to make deposits and to ensure signing capability in the absence of other authorized signers.

Dale Higgins	renew
Wendy Crabtree	renew
Joel Westendorf	add
Carrie Heaps	add

The following individuals are authorized to be removed from the City of Maxwell account ending in 0515 due to the recent mayor pro tem assignment.

Doug Miller	remove
-------------	--------

PURPOSE OF SIGNATURES:

Allowing the above named to sign checks and make deposits for the City of Maxwell, Iowa at Maxwell State Bank account.

Adopted this _____ Day of _____.

Councilperson _____ moved and councilperson _____ seconded the motion.

Roll Call Vote: Balke _____ Philpott _____ Westendorf _____ Miller _____ Jans _____

Passed and approved this _____ day of _____, 2026.

Mayor Dale Higgins

ATTEST: Wendy Crabtree, city clerk

RESOLUTION NO. 2025-22

**APPROVING REVISIONS TO THE CITY'S INVESTMENT POLICY AND
AUTHORIZING THE MAYOR AND CITY CLERK TO SIGN SAME**

WHEREAS, the City of Maxwell City Council desires to review the City's Investment Policy every two years and it was last approved on May 11, 1992 and

WHEREAS, the City Council has determined it appropriate to approve the Investment Policy.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and City Clerk of the City of Maxwell, Iowa are hereby authorized to sign the City of Maxwell Investment Policy.

NOW, THEREFORE, BE IT RESOLVED, the City Clerk/Treasurer is authorized to deposit money after consulting with the Finance Committed and mayor.

Passed and approved this 14th day of May, 2025, by the Maxwell City Council.



Dale Higgins Mayor

ATTEST: 

Wendy Crabtree, City Clerk

**CITY OF Maxwell
INVESTMENT POLICY**

SECTION 1 – SCOPE OF INVESTMENT POLICY

The Investment Policy of the City of Maxwell shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of the City of Maxwell. Each investment made pursuant to this Investment Policy must be authorized by applicable law and this written Investment Policy.

The investment of bond funds or sinking funds shall comply not only with this Investment Policy but also be consistent with applicable bond resolution.

This Investment Policy is intended to comply with the Iowa Code Chapter 12B.

Upon passage and upon future amendment, if any, copies of this Investment Policy shall be delivered to all the following:

1. The governing body or officer of the City of Maxwell to which the Investment Policy applies.
2. All depository institutions or fiduciaries for public funds of the City of Maxwell.
3. The auditor engaged to audit any fund of the City of Maxwell.

In addition, a copy of the Investment Policy shall be delivered to every fiduciary or third party assisting with or facilitating investments in the funds of the City of Maxwell.

SECTION 2 – DELEGATION OF AUTHORITY

In accordance with Section 12B.10(1), the responsibility for conducting investment transactions resides with the City Clerk/Treasurer of the City of Maxwell. Only the city clerk/treasurer and those authorized by ordinance may invest public funds and a copy of any empowering ordinance shall be attached to this Investment Policy.

All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds or acting in a fiduciary capacity for the City of Maxwell shall require the outside person to notify in writing to the City of Maxwell within thirty days of receipt of all communication from the Auditor of the outside person or any regulatory authority of the existence of a material weakness in internal control structure of the outside person or regulatory orders or sanctions regarding the type of service being provided to the City of Maxwell by the outside person.

The records of investment transactions made by or on behalf of the City of Maxwell are public records and are the property of the City of Maxwell whether in the custody of the City of Maxwell or in the custody of a fiduciary of another third party.

The City Clerk/Treasurer shall establish a written system of internal controls and investment practices (Attachment A). The controls shall be designed to prevent losses of public funds, to document those officers and employees of the City of Maxwell responsible for elements of the investment process and to address the capability of investment management. The controls shall provide for receipt and review of the audited financial statements and related reports on the internal structure of all outside persons performing any of the following for this public body:

1. Investing public funds.
2. Advising on the investment of public funds.
3. Directing the deposit or investment of public funds.
4. Acting in a fiduciary capacity for the City of Maxwell.

A Bank, Savings and Loan Association or Credit Union providing only depository services shall not be required to provide an audited financial statement and related report on internal control structure.

The City Clerk/Treasurer of the City of Maxwell and all employees authorized to place investments shall be bonded in the amount of \$1,000,000.

SECTION 3 – OBJECTIVES OF INVESTMENT POLICY

The primary objectives, in order of priority, of all investment activities involving the financial assets of the City of Maxwell shall be the following:

1. Safety: Safety and preservation of principal in the overall portfolio is the foremost investment objective.
2. Liquidity: Maintaining the necessary liquidity to match expected liabilities is the second investment objective.
3. Return: Obtaining a reasonable return is the third investment objective.

SECTION 4 – PRUDENCE

The City Clerk/Treasurer of the City of Maxwell, when investing or depositing public funds, shall exercise the care, skill, prudence, and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the Section 3 investment objectives. This standard requires that when making investment decisions, the City Clerk/Treasurer shall consider the role that the investment of deposit plays within the portfolio of assets of the City of Maxwell and the investment objectives stated in Section 3.

SECTION 5 – DEPOSITORIES

All deposits shall be in depositories located in the State of Iowa. Each bank must be on the most recent Approved Bank List as distributed by the Treasurer of the State of Iowa or as amended as necessary by notice inserted in the monthly mailing from the State Treasurer's Office. Each financial institution shall be properly declared as a depository by the City Council of the City of Maxwell. Deposits in any financial institution shall not exceed the amount approved by resolution by the City Council of the City of Maxwell.

SECTION 6 – INSTRUMENTS ELIGIBLE FOR INVESTMENT

Assets of the City of Maxwell may be invested in the following:

- Interest bearing savings accounts, interest bearing money market accounts, and interest bearing checking accounts
- Obligations of the United States government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposit at federally insured Iowa depository institutions approved and secured pursuant to chapter 12C.
- Iowa Public Agency Investment Trust (IPAIT).

All instruments eligible for investment are further qualified by all other provisions of this Investment Policy, including Section 8 investment maturity limitations and Section 9 diversification requirements.

SECTION 7 – PROHIBITED INVESTMENTS AND INVESTMENT PRACTICES

Assets of the City of Maxwell shall not be invested in the following:

1. Reverse repurchase agreements.
2. Futures and options contracts.

Assets of the City of Maxwell shall not be invested pursuant to the following investment practices:

1. Trading of securities for speculation or the realization of short-term trading gains.
2. Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.

3. If a fiduciary or other third party with custody of public investment transaction records of the City of Maxwell fail to produce requested records when requested by this public body within a reasonable time, the City of Maxwell shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

SECTION 8 – INVESTMENT MATURITY LIMITATIONS

Operating Funds must be identified and distinguished from all other funds available for investment. Operating Funds are defined as those funds which are expected to be expended during the current budget year or within fifteen months of receipt.

All investments authorized in Section 6 are further subject to the following investment maturity limitations:

1. Operating Funds may only be invested in instruments authorized in Section 6 of this Investment Policy that matures within three hundred ninety-seven (397) days.
2. The City Clerk/Treasurer may invest funds of the City of Maxwell that are not identified as Operating Funds in investments with maturities longer than three hundred ninety-seven (397) days. However, all investments of the City of Maxwell shall have maturities that are consistent with the needs and use of the City of Maxwell.

SECTION 9 – DIVERSIFICATION

Where possible, it is the policy of the City of Maxwell to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing specific diversification strategies, the following general policies and constraints shall apply:

1. Portfolio maturities shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.
2. Liquidity practices to ensure that the next disbursement date and payroll date are covered through maturing investments or cash on hand.

SECTION 10 – SAFEKEEPING AND CUSTODY

All invested assets of the City of Maxwell involving the use of a public funds custodial agreement, shall comply with all rules adopted pursuant to Section 12B.10C. All

custodial agreements shall be in writing and shall contain a provision that all custodial services be provided in accordance with the laws of the state of Iowa.

SECTION 11 – ETHICS AND CONFLICT OF INTEREST

The City Clerk/Treasurer and all officers and employees of the City of Maxwell involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

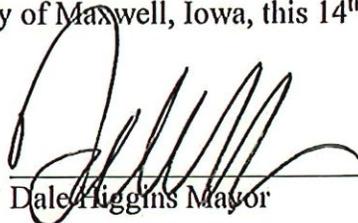
SECTION 12 – REPORTING

The City Clerk/Treasurer shall submit annually an investment report. The investment report shall set out the current portfolio in terms of maturity, rates of return and other features. The City Clerk/Treasurer’s report shall summarize all investment transactions that have occurred during the reporting period.

SECTION 13 – INVESTMENT POLICY REVIEW AND AMENDMENT

This Investment Policy shall be reviewed every two years or more frequently as appropriate. Notice of amendments to the Investment Policy shall be promptly given to all parties noted in Section 1.

Passed and approved by the City Council of the City of Maxwell, Iowa, this 14th day of May, 2025.



Dale Higgins Mayor

Attest: 

Wendy Crabtree, City Clerk

ATTACHMENT A

INTERNAL CONTROLS AND INVESTMENT PRACTICES

This investment policy of the City of Maxwell is adopted to ensure that funds are invested in the public's best interest. The highest priority of this investment policy is the safety of those public funds. They are to be invested only in vehicles that provide a maximum level of security. High priority is also given to invest the public funds to earn a reasonable rate of return. To promote economic growth and activity in the City of Maxwell, priority will be given to investing funds in the local bank.

The City Clerk/Treasurer has the discretion to determine which investment vehicles to use and the length of each investment. Determinations are made considering the future needs of funds and current interest rates.

CHECKING ACCOUNT

Funds required on a short-term basis are to be deposited in the City checking account at Maxwell State Bank. The balance should be sufficient to cover any short-term needs and not too excessive as to sacrifice the opportunity for a higher interest rate.

Funds that are not deposited in the checking account are to be deposited in one of two alternate investment vehicles.

In the case of investments of over \$100,000 the City Clerk/Treasurer shall acquire prior approval of the City Council.

ALTERNATE INVESTMENT VEHICLES

MONEY MARKET ACCOUNT (MM): Investments to the money market account are to be made at Best Available Market. This alternative will be used when a higher level of liquidity is required.

CERTIFICATES OF DEPOSIT (CD) Investments in certificates of deposit are to be made at the best available market. This alternative will be used for longer-term investments.

Fwd: IPAIT information

From Perry Balke <perry.balke@maxwell.iowa.gov>
 Date Thu 2/5/2026 9:59 AM
 To Wendy Crabtree <cityclerk@maxwell.iowa.gov>

1 attachment (112 KB)
 IPAIT Brochure.pdf

Hi Wendy,

Some materials to include for the Investment agenda item, including the IPAIT Rates and Performance print screen for the diversified fund. Maybe the rate sheet from the bank can also be included once you receive it.



----- Forwarded message -----

From: Paul Kruse <paul.kruse@ptma.com>
 Date: Wed, Feb 4, 2026 at 2:52 PM
 Subject: IPAIT information
 To: perry.balke@maxwell.iowa.gov <perry.balke@maxwell.iowa.gov>

Hi Perry,

Hopefully you receive this email. I have attached the IPAIT resolution and Master account application that the City Council will need to pass and complete. The brochure provides a high-level explanation of the fund while the Information Statement is more detailed. The Reasons to Pass IPAIT resolution provides many of the benefits.

Below are fixed rate terms for CDs and treasuries.

Instrument	Maturity	Rate
T-Bill	05/07/26	3.53
T-Bill	08/06/26	3.50
T-Note	10/31/26	3.47
T-Note	01/31/27	3.41

Bankers Trust Rates:

Term	Rate
3 mo	3.47
6 mo	3.44
9 mo	3.39
12 mo	3.35

Let me know if you have any questions.
 Paul



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Bill

13

Bill > **SSB3075**



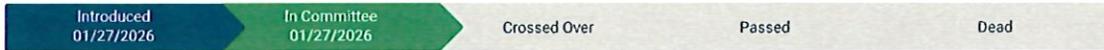
IA SSB3075

A bill for an act relating to the investment of public funds, and making penalties applicable.



Views: **0** **0** **18**
In the last WEEK MONTH TOTAL

- SUMMARY
- BILL TEXT
- ACTIONS
- VOTES
- DOCUMENTS
- COMMITTEES



Introduced Session

91st General Assembly

Bill Summary

This bill relates to the investment of public funds. The bill allows the uninsured portion of any public funds invested through a depository to be invested in insured deposits or certificates of deposit that are placed in or issued by a credit union. **The bill provides that a political subdivision may invest up to 25 percent of its public funds in a joint investment trust authorized under Code section 12B.10(5).** A joint investment trust shall not pay an individual, association, or entity that does not provide direct investment management, administrative, custodial, or other bona fide operational services to the trust. Before depositing or investing public funds with a joint investment trust, the governing body of the political subdivision must execute a written acknowledgment relating to the insurance and safety of the funds. A violation of these provisions is a breach of fiduciary duty and may subject the trust, the public entity, and the public entity's officers and elected officials to criminal and civil remedies, including administrative remedies, and may result in a variety of criminal penalties for a fraudulent practice (Code chapter 714), a simple misdemeanor for official delinquency, and liability for any fine imposed and any damages sustained by a person. A simple misdemeanor is punishable by confinement for no more than 30 days and a fine of at least \$105 but not more than \$855. The bill removes corporate central credit unions organized under Code section 533.213 from the list of entities with which S.F. ____ a credit union receiving public funds may deposit securities and allows a credit union which receives public funds to pledge securities owned by the credit union by depositing the securities with a securities broker-dealer registered as a member of the financial industry regulatory authority pursuant to a bailment agreement or a pledge custody agreement. Such a securities broker-dealer must report a description, the par value, and the market value of any pledged collateral by a credit union at least monthly and upon written request of an appropriate public officer.

Committee Categories

Government Affairs

Sponsors (0)

No sponsors listed

Other Sponsors (1)

State Government (S)

Last Action

Subcommittee recommends passage. (on 02/03/2026)

Official Document

<https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB3075>

(1 Companion Bills)

Bill

13

Bill > HSB633



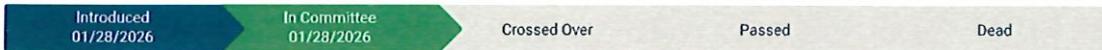
IA HSB633

A bill for an act relating to the investment of public funds, and making penalties applicable.



Views: 0 0 12
In the last WEEK MONTH TOTAL

- SUMMARY
- BILL TEXT
- ACTIONS
- VOTES
- DOCUMENTS
- COMMITTEES



Introduced Session

91st General Assembly

Bill Summary

This bill relates to the investment of public funds. The bill allows the uninsured portion of any public funds invested through a depository to be invested in insured deposits or certificates of deposit that are placed in or issued by a credit union. **The bill provides that a political subdivision may invest up to 25 percent of its public funds in a joint investment trust authorized under Code section 12B.10(5).** A joint investment trust shall not pay an individual, association, or entity that does not provide direct investment management, administrative, custodial, or other bona fide operational services to the trust. Before depositing or investing public funds with a joint investment trust, the governing body of the political subdivision must execute a written acknowledgment relating to the insurance and safety of the funds. A violation of these provisions is a breach of fiduciary duty and may subject the trust, the public entity, and the public entity's officers and elected officials to criminal and civil remedies, including administrative remedies, and may result in a variety of criminal penalties for a fraudulent practice (Code chapter 714), a simple misdemeanor for official delinquency, and liability for any fine imposed and any damages sustained by a person. A simple misdemeanor is punishable by confinement for no more than 30 days and a fine of at least \$105 but not more than \$855. The bill removes corporate central credit unions organized under Code section 533.213 from the list of entities with which H.F. ____ a credit union receiving public funds may deposit securities and allows a credit union which receives public funds to pledge securities owned by the credit union by depositing the securities with a securities broker-dealer registered as a member of the financial industry regulatory authority pursuant to a bailment agreement or a pledge custody agreement. Such a securities broker-dealer must report a description, the par value, and the market value of any pledged collateral by a credit union at least monthly and upon written request of an appropriate public officer.

Committee Categories

Government Affairs

Sponsors (0)

No sponsors listed

Other Sponsors (1)

State Government (H)

Last Action

Subcommittee recommends passage. (on 02/03/2026)

Official Document

<https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB633>

[\(1 Companion Bills\)](#)

RESOLUTION 2026-07

A RESOLUTION AMENDING THE HOURLY WAGE OF THE CITY CLERK

WHEREAS, the City of Maxwell employs a City Clerk who is responsible for the administration of municipal operations, compliance with state and federal requirements, financial management, council support, and resident services; and

WHEREAS, the City reviewed wage information from other clerks in Story County as part of its evaluation of the City Clerk’s compensation;

WHEREAS, the City Council has reviewed the current compensation for the City Clerk and finds that an adjustment is appropriate to reflect the duties, responsibilities, and workload of the position; and

WHEREAS, the Council desires to amend the hourly wage of the City Clerk effective on the date specified below

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Maxwell, Iowa, that:

1. The hourly wage of the City Clerk shall be amended to \$_____ per hour.
2. This wage amendment shall take effect on the next pay period, beginning February 18 and shall be incorporated into the City’s FY27 wage schedule.
3. All other provisions of previously adopted wage resolutions remain in full force and effect unless specifically amended herein.

Overtime hours (time more than 40 hours per week) shall be paid for at one- and one-half times the hourly rate for the job performed.

Councilperson _____ moved and councilperson _____ seconded the motion.

Roll Call Vote: Balke____ Philpott____ Westendorf____ Miller____ Jans _____

Passed and approved this _____ day of _____, 2026.

Mayor Dale Higgins

ATTEST: Wendy Crabtree, city clerk

For council's consideration for Resolution 2026-07 – Amending the clerk's wages.

The clerk's position carries a substantial workload and a level of responsibility that extends well beyond what my current wage reflects. After Deb's passing, the Roland clerk was brought in temporarily to keep the city running and to finish the FY26 budget before I was hired three weeks later. I received a crash course in payroll, accounts payable, and council meetings, but those items are only a fraction of what I am expected and required to do. My onboarding was chaotic at best, and I learned a lot on my own through trial and error. Cities of comparable size (Collins and Baxter) hired consultants to provide their new clerk's training for two full years. The complexity of this position, combined with the limited onboarding, has been extremely challenging.

I requested additional training support from the council, and they authorized the hiring of a consultant for up to \$13,000 in FY26. I have been extremely intentional and conservative in using the allotted funds, and to date have used \$850. The consultant came twice to help me and has since had a stroke. Because of this, I spoke with Mayor Higgins and requested that Roland's clerk, Melisa Mattingly, continue providing training support as I work through my first budget season. She has offered to serve as a vendor, declining mileage reimbursement and not participating in IPERS or other employee-related benefits, which will help the city minimize expenses. Mellisa uses the same software (Simple City) and already has a good understanding of Maxwell's budget. I am requesting the council consider and approve this training, as Steve's resignation from the council has left gaps in budget support that no one else is currently able to fill.

Some weeks it feels like I am here more than at home, but overtime on my part occurs only when the workload requires it, and not my personal preference. I consistently try to flex on Tuesdays and Thursdays or other times when Carrie can cover, but when coverage is not possible, my hours naturally exceed 40. I have been in this role for less than a year, and in that time, I have worked extremely hard to grow, develop, and meet every expectation and responsibility placed on me. Both the Iowa League of Cities and IMFOA say it takes at least three years to learn the clerk's role. Clerk classes are only offered twice per year, and I participate in every available session to continue building the knowledge this role requires. I also recognize that I have big shoes to fill, as Deb brought more than 16 years of experience to the position. Tasks she could complete from memory often require me to make several phone calls, consult with other clerks, reach out to the League of Cities, or lean on my professional network to ensure I am doing things correctly.

Since my hire on March 25, 2025, I have taken on the full responsibilities of the position and consistently delivered work that exceeds expectations. The scope, complexity, and volume of work I have taken on show the level of commitment I bring to this job, and level of performance justifies wage adjustment. While limited onboarding and training made the transition more challenging, my dedication to serving the city with transparency and efficiency remains.

My focus for 2026 is balancing continued professional development with the significant organizational work needed at city hall. I am slowly working through cleaning up and organizing the shared drive, filing cabinets, and scanning backlog. The cemetery records also need an overhaul. Two existing spreadsheets need to be condensed into one accurate master list. The cemetery map requires a thorough review, as it currently includes cross-outs, sticky notes, and inconsistencies. As I completed my first nine months in the role, I am proud to share some highlights below.

Administrative

- Updated Story County's website with correct contact information for staff, council and council meeting dates and times. They still had the Tuesday night meeting information published.
- Transitioned 45 usernames from an outdated Hotmail email address to Gmail for improved security and access.
- Enrolled the city in the Iowa Setoff Program to recover unpaid parking tickets and utility debts. I have sent unpaid utility debts to this program to recoup city revenue.
- Registered to become a certified Iowa notary.
- Made a substantial dent in organizing office records per the League of Cities' retention schedule. 18 boxes have now been moved to storage. They include permanent records as well as files with scheduled destruction dates. There is still a significant amount of material left to process.
- Created seasonal newsletters (spring and fall) spotlighting community happenings and local highlights, included with utility bills to keep residents informed and connected.
- Began scanning accounts payable, payroll, and other key city records and uploading them to the shared drive to improve transparency and ensure they are easy to locate.

Revenue

- Collected unpaid park shelter rental fees and began charging for public copying and fax services, per the ordinance.
- Enforced the \$10 fee for second water meters as outlined in city ordinance that was not collected in prior years.
- Sent delinquent utility accounts to collections. This month, I have begun including the number of delinquent accounts and total amounts owed in my monthly clerk report, so the council has clearer visibility into these issues moving forward.
- Certified unpaid utility debts to the Story County Auditor for assessment of their property taxes.
- Paused any final inspections through Safe Building until the outstanding city permit fees were paid. Collected building permit fees that were never collected.
- Called and sent letters for unpaid parking violations. All but one pending parking citation of \$25 has been paid.
- Started collecting a copy of a new resident's driver's license and SSN when they set up new utility accounts. This ensures I have the information required for the Setoff program if they become delinquent.
- Applied for and received \$50,000 Story County Housing Trust Grant for owner occupied repairs for LMI households.

Communication

- Hosted the Story County Economic Development Group quarterly meeting at the MACC.
- Assisted in promoting all vacant city board seats by designing and distributing informational signage for the Planning & Zoning, Board of Adjustment, and Parks boards across multiple platforms.
- Reinstated the Story County Sheriff's deputy's attendance at regular council meetings. They were using outdated meeting dates and times, which resulted in no one attending.
- Facilitated Career Day at city hall for the local middle schoolers.
- Updated the city website since Nancy Pritchard has been out on medical leave.

Professional Development

- Earned 54.5 credit hours toward clerk certification through IMFOA and League of Cities training since April. I am not eligible to apply for clerk certification until I have completed three years in the role. I plan to submit my application as soon as I reach that milestone.
- Took 8 hours of DNR courses to become Maxwell's designated floodplain manager.
- I joined MIPA and am an active member (Mid Iowa Planning Alliance for Community Development) for professional support.
- I joined IMFOA and am an active member (Iowa Municipal Financial Officers Association) for professional support.
- I joined the Golden Circle Municipal Officers Association, which is a professional organization for city clerks and municipal staff. The association supports maintaining lofty standards of municipal government, networking and professional development.

Other Duties as Assigned

- Completed Stop the Bleed training and placed a kit in city hall for public use.
- Prepared documentation to support court testimony regarding the McHone Drive vacation.
- Contacted Senator Grassley's office on behalf of the mayor to expedite the FEMA land transfer to the school.
- Drafted and submitted letters of support for grant applications benefiting the fire department, Old Settlers, and the library.
- Completed and submitted the fire department's statement of need for grant application in October, and the department will receive the award later in 2026.

Attached is a salary survey from clerks in our county and comparable size.

Job Title	City	Population as of 2020 Census	Number of Households	Full or Part Time	Salary	Per Hour	Years at Current Job	Years in Profession
City Clerk	Cambridge	827	345	Full Time		\$30.76	3.5	3.5
City Clerk	Collins	495	240	Full Time		\$25.60	6.5	6.5
City Clerk & Public Works	Colo	845	371	Full Time	\$92,792.00		11	11
City Clerk	Gilbert	1,211	500	Full Time		\$38.42	12	12
City Clerk	Huxley	4,244	2,227	Full Time	\$98,279.48		1.5	26.5
City Clerk	Kelley	304	155	Part Time		\$29.00	1	1
City Clerk	Roland	1,362	550	Full Time		\$32.70	4	7
City Clerk	Slater	1,543	700	Full Time	\$74,000.00		9	9
City Clerk	Story City	3,352	1,400	Full Time	\$83,211.00			
				Average	\$87,070.62	\$31.30		

Job Title	City	Certifications	Insurance Offered
City Clerk	Cambridge	Working on IMFOA clerk & finance officer certifications	
City Clerk	Collins	Certified Municipal Clerk	No
City Clerk & Public Works	Colo	Water & Sewer Certifications	Yes
City Clerk	Gilbert		Yes
City Clerk	Huxley	Master Municipal Clerk through IIMC, State Certified Clerk & State Certified Finance Officer	Yes
City Clerk	Kelley		No
City Clerk	Roland	Working on IMFOA clerk & finance officer certifications	Yes
City Clerk	Slater	Clerk & Finance Officer	Yes
City Clerk	Story City		Yes

Job Title	City	Number of PTO Days Annually	Number of Holidays Annually	Number of Sick Days Annually
City Clerk	Cambridge			
City Clerk	Collins	18. After 7 year anniversary 21 days.	11	0
City Clerk & Public Works	Colo	0	12	4
City Clerk	Gilbert	2	8	1 day a month after 90 days employment
City Clerk	Huxley	0	12	12
City Clerk	Kelley	0	10	5 to start and accumulate 3.34 hours per pay period
City Clerk	Roland	0	10	12 to start and earn 8 hours per month
City Clerk	Slater	3	11	1 day a month
City Clerk	Story City	0	11	0

RESOLUTION 2026-11
A RESOLUTION AUTHORIZING CONTRACTED BUDGET ASSISTANCE FOR
THE CITY CLERK

WHEREAS, the City Council approved Resolution 2025-38 on July 9, 2025, authorizing up to \$13,000 for training services to support the City Clerk through June 30, 2026, of which \$850 has been used to date; and

WHEREAS, the City Clerk is preparing the Fiscal Year 2027 budget and requires temporary assistance to complete required budget documents, publishing requirements, and tasks related to the Iowa Department of Management web portal; and

WHEREAS, Mellisa Mattingly is qualified to provide budget-related support and previously completed Maxwell's FY25 budget closeout and FY26 budget finalization during the clerk vacancy; and

WHEREAS, the Mayor has recommended contracting with Mellisa Mattingly at a rate of \$40.00 per hour for budget-related work only, to be paid as a vendor rather than through payroll, which provides cost savings by avoiding IPERS contributions and other employee-related obligations; and

WHEREAS, the City Council finds it in the best interest of the city to authorize this temporary assistance through the conclusion of the FY27 budget process.

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

1. The City is authorized to contract with Mellisa Mattingly as a vendor at a rate of \$40.00 per hour, and mileage shall not be paid.
2. All work performed under this authorization shall be limited to budget-related tasks necessary for the Fiscal Year 2026 re-estimation and budget amendments and the preparation and submission of the Fiscal Year 2027 budget.
3. This authorization shall not exceed the remaining balance available under Resolution 2025-38.
4. This authorization shall automatically terminate upon submission of the FY27 budget to the Story County Auditor and filed with the Iowa Department of Management. Submission is required no later than April 30, 2026, although the city expects to finalize the budget before that date.

Councilperson _____ moved and councilperson _____ seconded the motion.

Roll Call Vote: Balke _____ Philpott _____ Westendorf _____ Miller _____ Jans _____

Passed and approved this _____ day of _____, 2026.

Mayor Dale Higgins

ATTEST: Wendy Crabtree, city clerk



ROOF, GERDES, ERLBACHER, PLC
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF MAXWELL
INDEPENDENT REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
JULY 1, 2024 THROUGH JUNE 30, 2025

Table of Contents

		<u>Page</u>
Officials		4
Independent Report on Applying Agreed-Upon Procedures		5-7
Detailed Findings and Recommendations:	<u>Finding</u>	
Segregation of Duties	A	9
City Council Minutes	B	9
Sewer Revenue Notes	C	9-10
Financial Condition	D	10
Annual Financial Report	E	10
1099-NEC Forms	F	10
Depository Resolution	G	10
Receipts Recording	H	10
Disbursements	I	10
Excess Tax Increment Financing (TIF) Cash	J	11
Certified Budget	K	11
Payroll	L	11

City of Maxwell

City of Maxwell

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Dale Higgins	Mayor	Jan 2026
Joel Westendorf	Council Member	Jan 2026
Ken Jans	Council Member	Jan 2026
Sue Philpott	Council Member	Jan 2028
Doug Miller	Council Member	Jan 2028
Steve Gast	Council Member	Jan 2028
Deb Hayes*	City Clerk	Indefinite
Wendy Crabtree**	City Clerk	Indefinite
Brick Gentry P.C.	Attorney	Indefinite

* - Passed away on March 2, 2025.

** - Appointed on March 26, 2025.



ROOF, GERDES, ERLBACHER, PLC
 CERTIFIED PUBLIC ACCOUNTANTS

Independent Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and Members of the City Council:

We performed the procedures below, which were established at Iowa Code Chapter 11.6, to provide oversight of Iowa cities. Accordingly, we have applied certain procedures to selected accounting records and related information of the City of Maxwell for the period July 1, 2024 through June 30, 2025, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of Maxwell's management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The City of Maxwell's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, in accordance with Chapter 11.6 of the Code of Iowa, recommendations pertaining to selected accounting records and related information of the City including the City's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.

4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2025 Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.
7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We scanned depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.
9. We scanned debt, including general obligation and revenue bonds/notes, and related transactions for proper authorization and compliance with Chapters 75, 384 and 403.9 of the Code of Iowa and to determine whether the debt and related proceeds and repayments were properly accounted for.
10. We scanned selected tax increment financing (TIF) transactions, including receipts, disbursements and transfers, for compliance and accurate accounting, including compliance with the TIF reporting requirements of Chapter 384.22 of the Code of Iowa.
11. We observed the City's TIF debt certification forms filed with the County Auditor, including requests for collection of reduced TIF amounts and to decertify certain TIF obligations, as applicable, for proper support and compliance with Chapter 403.19(6) of the Code of Iowa.
12. We traced selected receipts to accurate accounting and consistency with the recommended COA.
13. The City had no voter approved levies.
14. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
15. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.

16. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
17. We observed the annual certified budget for proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were engaged by the City of Maxwell's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Maxwell and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

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

Roof, Gerdes, Erlbacher, PLC
Roof, Gerdes, Erlbacher, PLC

January 14, 2026

Detailed Findings and Recommendations

CITY OF MAXWELL
 DETAILED FINDINGS AND RECOMMENDATIONS
 For the period July 1, 2024 through June 30, 2025

(A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one or two individuals have control over each of the following areas for the City of Maxwell (City):

- (1) Cash – handling, reconciling and recording.
- (2) Investing – recordkeeping, investing, custody of investments and reconciling earnings.
- (3) Receipts – opening mail, collecting, depositing, journalizing, reconciling and posting.
- (4) Disbursements – purchasing, invoice processing, check writing, mailing, reconciling and recording.
- (5) Payroll – recordkeeping, preparation and distribution.
- (6) Debt – recordkeeping, compliance and debt payment processing.
- (7) Utilities – billing, collecting, depositing and posting.
- (8) Financial reporting – preparing and reconciling.
- (9) Journal entries – preparing and journalizing.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City should review their control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials.

(B) City Council Minutes - Chapter 372.13(6) of the Code of Iowa requires that within fifteen days of the City Council meeting, the minutes of all City Council proceedings be delivered to a newspaper of general circulation in the city for publication. We noted that the City Council meeting minutes were not timely delivered to the newspaper for one of the four meetings tested.

The City Council minutes were not signed by the City Clerk as required by Chapter 380.7 of the Code of Iowa.

Recommendation – The City should comply with Chapter 372.13(6) and Chapter 380.7 of the Code of Iowa. Specifically, the City should ensure all of the City Council proceedings are delivered to a newspaper in a timely manner, and the City Council minutes are signed by the City Clerk, as required by the Code of Iowa.

(C) Sewer Revenue Notes – The sewer revenue note resolutions require a sinking account be established and monthly transfers equal to 1/12 of the principal and interest coming due be made to the sewer revenue note sinking account. During the fiscal year we noted that the City did not consistently make these transfers to the sewer revenue note sinking account as required by the note resolutions.

The sewer revenue note resolutions require the City to charge all users of the utilities, including the City. We noted that the City is not being charged for sewer services, as required.

CITY OF MAXWELL
 DETAILED FINDINGS AND RECOMMENDATIONS
 For the period July 1, 2024 through June 30, 2025

Recommendation – The City should implement procedures to ensure the sewer revenue note sinking account requirements are met. Also, the City should also ensure all City departments are charged for sewer services, as required by the revenue note resolutions.

- (D) Financial Condition – At June 30, 2025, the City had a deficit balance in the Capital Projects Fund of \$91,881.

Recommendation – The City should investigate alternatives to eliminate this deficit to return the fund to a sound financial position.

- (E) Annual Financial Report - Chapter 384.22 of the Code of Iowa requires the City's Annual Financial Report include a "summary for the preceding fiscal year of all collections and receipts, all accounts due the City, and all expenditures..." Ending cash balances, receipts, disbursements and ending debt balances reported on the Annual Financial Report did not agree with the City's financial records.

Recommendation – The City should ensure all amounts and balances included in future Annual Financial Reports are supported by the City's records.

- (F) 1099-NEC Forms – An instance was noted where a 1099-NEC form was not issued to a recipient, as required by the Internal Revenue Service (IRS).

Recommendation – The City should implement procedures to ensure 1099-NEC forms are issued as required by IRS requirements.

- (G) Depository Resolution – Chapter 12C.2 of the Code of Iowa requires that the City shall approve a depository resolution which specifies the maximum amount that may be kept on deposit in each depository. During the fiscal year, we noted that the bank balance was in excess of the depository resolution amount by approximately \$450,000.

Recommendation – The City should implement procedures to ensure compliance with Chapter 12C.2 of the Code of Iowa.

- (H) Receipts Recording – For one month the local option sales tax receipts were recorded in the Special Revenue, Road Use Tax Fund. For the same month the road use tax receipts were recorded in the Special Revenue, Local Option Sales Tax Fund.

Recommendation – The City should implement procedures to ensure all receipts are recorded in the proper funds.

- (I) Disbursements – For six of thirty disbursements tested, there was no indication that the disbursements were approved by the City Council.

Recommendation – All invoices should be approved by the City Council.

CITY OF MAXWELL
 DETAILED FINDINGS AND RECOMMENDATIONS
 For the period July 1, 2024 through June 30, 2025

- (J) Excess Tax Increment Financing (TIF) Cash – At June 30, 2025, the City had a cash balance of \$116,489 in the Special Revenue, Urban Renewal Tax Increment Fund. However, at June 30, 2025, the City has no outstanding TIF obligations. Chapter 24.21 of the Code of Iowa requires, when the necessity for maintaining the TIF Fund ceases to exist, the excess balance remaining in the fund, if any, be remitted to the County Treasurer and allocated to the respective taxing districts.

Recommendation – The City should consult TIF legal counsel to determine the disposition of the excess monies in the TIF Fund. If the City has no further TIF debt, the \$116,489 should be remitted to the County Treasurer in accordance with Chapter 24.21 of the Code of Iowa.

- (K) Certified Budget – Disbursements during the year ended June 30, 2025 exceeded the amount budgeted in the culture and recreation and the business type activities functions. Chapter 384.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

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

- (L) Payroll – For one of five employee timesheets tested, no timesheet could be located.

Recommendation – The City should implement procedures to ensure all employee timesheets are maintained and retained.

18. Discussion and possible action on scheduling the public hearing for the Proposed Property Tax Rate Levy and the Public Hearing for the final FY27 budget.

Property Tax Rate Levy Public Hearing

Council needs to schedule the public hearing on proposed tax rate.

- Submission of the Proposed Tax Rate Form to IDOM is due March 5.
- County Auditors are required to mail tax statements by March 20, and the public hearing may not be held prior to March 20.
- Notice of the hearing must be published not more than 20 days and not less than 4 days before the hearing date.
- State law requires this hearing to occur at a stand-alone meeting with no other agenda items. The hearing may be held on the same evening as a regular council meeting if separated by at least 15 minutes.

FY27 Budget Public Hearing

Council needs to schedule the public hearing on the FY27 Budget.

- Notice of the hearing must be published not more than 20 days and not less than 4 days before the hearing date.
- The certified budget must be filed with the County Auditor and the Iowa Department of Management no later than April 30.