

**REGULAR CITY COUNCIL MEETING
TUESDAY – JUNE 16, 2020 – 6:00 PM
EVANSDALE CITY HALL**

AGENDA

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Approval of the June 16, 2020 agenda
5. Public discussion
6. Approval of the Consent Agenda – All items listed under the consent agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time Council votes on the motion
 - a. Approval of June 2, 2020 regular meeting minutes
 - b. Accept and place on file the minutes and reports from the following Departments, Boards, and Commissions (n/a = not available): Ambulance & Fire Report (May), Building Inspection Report (May), Clerk/Treasurer Report (May), Code Enforcement Report (May), Evansdale Municipal Housing (n/a), Library (May), Parks & Rec Dept. (Mar/Apr), Planning & Zoning (Apr), Police Dept. (May), Storm Water Commission (n/a), and Water Works (March/May).
 - c. Liquor License Renewal : Evansdale Amvet Post #31 – LA0000332 – effective 07/22/2020
 - d. Cigarette Permits Renewal (July 1, 2020 – June 30, 2021):
 1. Casey’s General Store, Lafayette Road
 2. Casey’s General Store, River Forest Road
 3. Fareway, Evans Road
 4. Pilot Travel Center-Flying J, Evansdale Drive
 5. Station Mart, Lafayette Road
 6. Kwik Star, W Gilbert
 7. Dollar General, Lafayette Road
 8. Station Mart #2, River Forest Road
 9. Ray’s Supermarket #2, Lafayette Road
7. Request to approve the City’s contribution to the Hartman Reserve Nature Center Storm Water Education Program in the amount of \$411.76 as budgeted for FY21
8. New Liquor License: Casey’s General Store #1084 – Effective date 07/01/2020
9. Resolution 6419 authorizing payment of bills and transfers
10. Resolution 6420 approving compensation for FY2021
11. Resolution 6421 authorizing the transfer of funds in the amount of \$4,644 as repayment of a loan agreement between the New Housing TIF and Home Acres TIF districts
12. Resolution 6422 approving the amendment to the Operation of all-terrain vehicles on City Streets

13. Authorize Mayor to sign Memorandum of Understanding and grant application with INRCOG for grant writing services for REAP grant for the River Road Boat Dock Project
14. Request to approve the FY19 Audit
15. Council to consider reciprocation of UTV permits with the cities of Elk Run Heights and Raymond
16. Request to place Front Mount Loader Plow/Wing Combo list for sale for \$11,500 until sold
17. Request from Wastewater Foreman to accept the lowest bid from Primrose Heating & Air Conditioning in the amount of \$1,353.10 for the gas line connection for the Arbutus/East End Lift Station Generator Project
18. Request from Wastewater Foreman to accept the lowest bid from Nelson Electric in the amount of \$16,105 for the electric installation for the Arbutus/East End Ave. Generator Project
19. Request from Public Works Director to approve a change order in the amount of \$450 for additional roadway and curb replacement for the storm water intake repair project at Boelling Ave. #5/#6
20. Council to consider the mowing of ditch on 6th Street
21. Council to consider the removal of tree located at 920 Mc Coy Rd.
22. Mayor/Council Reports
23. Adjournment

CITY HALL
EVANSDALE, IOWA, JUNE 2, 2020
CITY COUNCIL
TROY BEATTY, MAYOR, PRESIDING

The City Council of the City of Evansdale, Iowa met in regular session, according to law, the rules of said Council and prior notice given each member thereof, in the Council Chambers of City Hall of Evansdale, Iowa at 6:00 p.m. on the above date. Council members present in order of roll call: Beam, Dewater, Seible, and Walker. Absent: Lynn Bender. Quorum present.

Walker/Seible to approve the June 2, 2020 agenda. Roll call vote: Ayes-Four.

Public Discussion: Mayor Beatty stated that the public discussion had been placed at the top of the agenda to give residents a time to speak about agenda items and then move on to city business. Councilor Dewater stated that Mr. Gerholdt was at the meeting and wanted to discuss a dead ash tree. Jim Gerholdt, 920 Mc Coy, has an emerald ash diseased tree in his yard and believes it is in the city's easement and that the city should remove it. Dewater questioned if Mr. Gerholdt had received a bid to remove tree. Mr. Gerholdt responded that he had not obtained a bid. Kyle Helland with Helland Engineering stated that the only way to resolve the issue of who the tree belongs to is to have a survey completed as easements throughout the city vary. Councilor Beam questioned what the code stated regarding this issue. Clerk Kobliska stated that a normal city easement is up to 15', in this particular case the city easement is only 5' and we could be setting a precedence if the city were to remove the tree. Beam questioned how the city would proceed. Mayor Beatty responded that it was up to council. Councilor Dewater stated his concern with this tree and stated each case brought to council is determined on a case-by-case basis. Councilor Walker stated that he had a company that would drop the tree for \$150 and the owner was responsible for hauling it away. John Peverill, 543 East End Ave., questioned when the city planned to abate the nuisance located at 3246 Gilbertville Rd. Mayor Beatty responded that he had reviewed the property in question and that Code Enforcement Brian Wirtz has been in contact with the resident.

Mayor Beatty to appoint Richard Dewater as Mayor Pro Tem.

Seible/Walker to approve the following items on the consent agenda. a. Approval of May 19, 2020 meeting minutes. Roll call vote: Ayes-Four.

Seible/Beam to approve Resolution 6415 authorizing payment of bills and transfers. Roll call vote: Ayes-Four.

Dewater/Walker to open public hearing on the Planned Development District – Frickson - Lafayette Condo Project at 6:20 p.m. Roll call vote: Ayes-Four. Proof of publication on file, no public comments were received. Mayor Beatty asked for comment, there was none. Walker/Dewater to close the public hearing at 6:20 p.m. Roll call vote: Ayes-Four.

Seible/Beam to approve Resolution 6416 approving the Site Plan for the Planned Development District – Frickson - Lafayette Condo Project. Roll call vote: Ayes-Four.

Walker/Beam to approve Resolution 6417 approving the Waterloo Community Schools School Resource Officers' Agreement for FY21 in the amount of \$33,153. Roll call vote: Ayes-Four.

Dewater/Seible to approve Resolution 6418 approving the allocation of the wastewater fees. Roll call vote: Ayes-Four.

Dewater/Seible to approve request to approve a two-year Yard Waste Agreement with the City of Raymond in the amount of \$2,400. Ayes-Four. Motion carried.

Dewater/Walker to approve request to approve a two-year Yard Waste Agreement with the City of Elk Run Heights in the amount of \$2,400. Ayes-Four. Motion carried.

Seible/Dewater to approve request from Mayor to enter into an agreement with the City of Elk Run Heights for Animal Control in an amount of \$2,284 annually for FY2021. Ayes-Four. Motion carried.

Walker/Beam to approve request from Public Works Director to purchase 300 ton of road salt from compass minerals in an amount not to exceed \$23,517 as budgeted for FY2021. Ayes-Four. Motion carried.

Update - Front Mount Loader Plow/Wing Combo. Mayor Beatty stated that we didn't receive any bids and that the one interested city, the City of Hudson, did not bid as they were told by the plow manufacturer that the plow was 2-3,000 lbs. to light for the loader application. Councilor Beam questioned if we would place it for sale for the starting bid amount previously discussed. Mayor Beatty responded that we could and that we would place it on the next agenda.

Walker/Beam to approve request from Kuger's to place a curb cut located at 3420 Lafayette. Mayor Beatty stated that since the lot to the east was sold to Tru Detail the access to Kuger's had been decreased. Ayes-Four. Motion carried.

Dewater/Beam to table consideration for the mowing of ditch on 6th Street. Mayor Beatty stated that he received a call from a resident in the area stating that the city had always mowed a certain ditch on 6th Street in the heights and that the city stopped mowing it approximately six years ago. Councilor Walker questioned if the people living there were responsible for mowing it. Beatty responded that Councilor Dewater stated that for several years it had been mowed by the city. Councilor Dewater stated that previous administration had put an end to mowing the ditch but that he had talked to the owner and he stated that it wasn't his property. Mayor Beatty asked that it be tabled so all council members could review the area for further comment. Ayes-Four. Motion carried.

Discussion of the pet licensing program. Mayor Beatty discussed licensing of the pets and if a pet hasn't been licensed, Deputy Clerk Wells would send out a reminder letter for them to license pet. We received a nice transcript from Animal Control stating why pets should be licensed. Ken Nichols stated it was in the best interest of the pet owner to license their pet. Wanda Adams, Animal Control, stated that people need to be aware that if their pet bites or scratches someone it is mandated by the State of Iowa that their pet is placed in quarantine for 10 days. The fee for quarantine at a licensed shelter/clinic is \$60/day. If the pet is licensed and vaccinated, you would be able to quarantine at home. Councilor Seible stated he was in favor of pet licensing. Mayor Beatty responded that he was as well, but we need to decide how we are going to enforce the ones that are not licensing their pets. He also discussed sending out a postcard to each resident so that they are aware of our pet licensing policies. Adams questioned what the city wanted animal control to do when some pet owners are refusing to license their pets, is our next step issuing citations.

Dewater/Beam to approve the changes in health insurance coverage to include an increase in employee contribution, the plan changes from Wellmark PPO to Wellmark HMO, and increase in employee deductibles to \$1,250/1,750. Mayor Beatty discussed that the renewal of our current health insurance PPO coverages was going to increase by 10% and that if the city were to change to an HMO policy it would decrease the renewal amount by 4%. He also discussed increasing the monthly employee contribution from \$50 per single policy to \$75 and from \$100 to \$150 for family coverage. He also went over the current coverages that also included dental and vision and showed council the survey by Lind Benchmark that showed monthly premiums and contributions from 2019 of other organizations

and stated that the city needed to work toward the changes. Councilor Dewater questioned the union contracts. The Mayor responded that insurance wasn't a bargaining component with IBEW, but it is with Teamsters and we are having conversations with them. Councilor Beam stated that we should increase the monthly contribution as well as make vision and dental coverage ala carte and charge the employee if they want the coverage. The Mayor responded that if we pull out the dental and vision it would more than double the employees' cost if they chose the coverage. He also stated that he was working with IBEW regarding a possible extension and didn't believe they would go for all these changes at once. Councilor Walker questioned if the changes were discussed with the IBEW representative. The Mayor responded yes. Ayes-Three. Nays-One (Walker). Motion carried.

Mayor/Council Reports: Mayor Beatty stated that the City of Waterloo wastewater treatment (WWT) representatives came out last week to tour our facility. Waterloo WWT has a main waste plant and a satellite facility they do not use. The volumes for Waterloo and Evansdale is not enough to trip the satellite facility, however, during a high water event and infiltration/inflow (I/I) issues they are concerned that it would trip the satellite plant which isn't cost effective to run at this time. So, we need to have the ability to push our wastewater to our EQ basin until the water event has diminished. The DNR may request that an engineer review both plants for feasibility. Councilor Beam thanked the wastewater department for televising lines and questioned what kind of I/I issues they were finding. Chris Even, Wastewater Foreman responded that there was about a half a dozen joints leaking north of Lafayette. Mayor Beatty also stated that the Test Iowa site at Crossroads would be open until the 12th of June then Peoples Clinic in Waterloo would take over the testing. Chief Dean discussed the double homicide that happened in Arizona and that the bodies were found here last week. He thanked the Street Department for their help with traffic control as well as Barry Bodecker for his help with the heavy equipment that was needed at the site. Councilor Dewater questioned if the building inspectors' hours had changed. The Mayor responded yes, he starts at 7:00 a.m. Councilor Walker stated that there was a couple that wanted to build a house just east of the Aten property on Trail Ave. and questioned if we would persuade them to clean their property up as it is a nuisance at this time. The Mayor responded that there were several nuisance properties in town that were driving property values down, however, they will all need to be addressed we cannot pick and choose. Councilor Seible thanked the street department for the patching of the streets.

There being no further discussion, Seible/Dewater to adjourn the meeting at 7:28 p.m. Motion carried.

ATTEST:

Troy Beatty, Mayor

DeAnne Kobliska, City Clerk

PRACTICE ANALYSIS

Transaction Date	GreaterThanOrEqualTo	5/1/2020
Transaction Date	LessThanOrEqualTo	5/31/2020
Company Code	Equal	EVANSDALE AMBULANCE

AR Previous Balance: \$77,917.94

	Qty	Amounts
ALS EMERGENT	9	\$9,291.00
Ambulance Response, Treatment	13	\$699.99
BLS EMERGENT	18	\$14,865.00
NO CHARGE TICKET	7	\$0.07
Charges	47	\$24,856.06

Transaction Type Summary - Charges - Payments and Write Offs

EVANSDALE AMBULANCE

IA INCOME OFFSET		(\$3,075.89)
INVOICE		\$24,856.07
INVOICE REV		(\$0.01)
NO CHARGE ADJ		(\$0.06)
PAYMENT		(\$12,733.95)
RECOUPMENT		\$404.78
REFUND INS		\$268.26
RETURNED MAIL		\$0.00
WRITE OFF INS		(\$12,589.91)
Accounts Receivable Change		(\$2,870.71)

Total Balance Forward: \$75,047.23

CITY OF EVANSDALE
Building Permit Summary

5/01/2020 TO 5/31/2020



BUILDING

Date Issued	Name	Address/Location	Type Of Contruction	Contractor	Value	Permit #	Fee
5/01/2020	NICHOLS, TRAVIS	248 SIPPLE	DECK		\$8,000.00	20-72	\$153.00
5/04/2020	MARSHA ALLEN	955 2ND AVE	INSIDE REMODEL AND EGRESS WINDOW	OWNER	\$10,000.00	20-76	\$181.00
5/07/2020	O'BRIEN, SHAUN	246 5TH ST	REMODEL HOUSE		\$0.00	20-78	\$90.00
5/11/2020	ROGERS, BILL	813 EVANS RD	ROOFING TEAROFF	RABER CONSTRUCTION	\$7,000.00	20-81	\$139.00
5/12/2020	BENNETT, DAVE - TRU DETAIL	3422 LAFAYETTE RD	APPROACH		\$0.00	20-82	\$15.00
5/12/2020	RICKE, JOHN	639 HUNTER DR	DECK		\$1,000.00	20-83	\$39.00
5/13/2020	ROSTER, STACY	1139 CENTRAL AVE	FENCE		\$0.00	20-84	\$0.00
5/13/2020	ARMSTRONG, ROLAND	421 TRAIL	ROOFING TEAROFF		\$1,085.00	20-85	\$42.00
5/14/2020	ROGER FRANZ WITH LEASE DEV	751 DORIS	NEW BURGER KING		\$950,000.00	20-80	\$5,371.50
5/14/2020	JOHNSON, RICHARD	349 WEMA	ROOFING OVERLAY	MILLS CONSTRUCTION	\$800.00	20-88	\$33.00
5/14/2020	JOHN FREYBERGER	350 EVANSDALE DR	REMODEL	ICON IDENTITY	\$85,000.00	20-89	\$889.00
5/14/2020	DANIEL MUSCH	925 BROOKSIDE	FENCE	OWNER	\$1,400.00	20-92	\$0.00
5/19/2020	ROGERS, BILL	813 EVANS RD	EGRESS WINDOW	KINKADE CONSTRUCTION	\$2,500.00	20-95	\$83.00
5/22/2020	SWANSON, CODY	127 DOYLE	FENCE		\$0.00	20-98	\$0.00
5/26/2020	DOUG FAAS	233 DOYLE	SIDING	OWNER	\$4,300.00	20-100	\$111.00
5/28/2020	MOSSMAN, DANIEL	1005 FRAN ST	FENCE		\$0.00	20-102	\$0.00
5/28/2020	SMITH, CHAN & MINDY	421 MINER DR	FENCE		\$0.00	20-103	\$0.00

Value Total: \$1,071,085.00

Total Fee's : \$7,146.50

CITY OF EVANSDALE
Building Permit Summary

5/01/2020 TO 5/31/2020



HEATING

Date Issued	Name	Address/Location	Type Of Construction	Contractor	Value	Permit #	Fee
5/04/2020	DANIEL JANS	120 DIXIE CIRCLE	NEW FURNACE	MIKE FEREDAY	\$12,000.00	20-73	\$35.25
5/04/2020	SCOTT HUNT	321 MINER DR	FURNACE AND AIR	GUBBELS ONE HOUR AIR	\$8,500.00	20-74	\$47.50
5/05/2020	STEVE AND CINDY STEINLAGE	1003 SCHOANS	FURNACE AND AIR	INDEPENDENCE PLUMBING	\$20,400.00	20-75	\$47.50
5/06/2020	PORTER, ROBERT	135 MOREHOUSE ST	FURNACE	LOW DOLLAR PLUMBING	\$0.00	20-77	\$35.25
5/13/2020	ZAMORA, REBECCA	412 EVANS RD	FURNACE AND AIR	GUBBELS ONE HOUR AIR	\$9,000.00	20-86	\$47.50
5/14/2020	IRENE JONES	428 EVANS	FURNACE AND AIR	MIKE FEREDAY	\$5,900.00	20-91	\$47.50
5/18/2020	DIANE DERIFIELD	1728 ENID	RETURN AIR	BERGEN PLUMBING AND HE	\$400.00	20-94	\$34.25
5/20/2020	FENDER, DEREK	942 ELMER AVE	A/C UNIT	BERGEN PLUMBING AND HE	\$3,200.00	20-96	\$34.25
5/20/2020	JOSH BUMGARNER	1001 2ND AVE	A/C UNIT	AIR SERVICES	\$5,300.00	20-97	\$34.25
5/28/2020	PAUL ALLEN	955 2ND	WOOD BURNING STOVE	ASHES AWAY	\$4,500.00	20-101	\$97.00

Value Total: \$69,200.00 Total Fee's : \$460.25

PLUMBING

Date Issued	Name	Address/Location	Type Of Construction	Contractor	Value	Permit #	Fee
5/08/2020	JANS, DANIEL	120 DIXIE CIRCLE	REMODEL HOME	RANDY WASCHKAT PLUMBI	\$0.00	20-79	\$100.75
5/14/2020	ROGER ROBINSON	230 LEONARD	WATER HEATER	BERGEN	\$800.00	20-90	\$30.75
5/18/2020	DONNA HOFFMAN	124 EARL ST.	WATER HEATER	BERGEN PLUMBING AND HE	\$800.00	20-93	\$30.75
5/22/2020	BECKER, NICK	305 ELLIOTT	WATER HEATER	PLUMBING SOLUTIONS	\$0.00	20-99	\$30.75

Value Total: \$1,600.00 Total Fee's : \$193.00

CITY OF EVANSDALE
Building Permit Summary

5/01/2020 TO 5/31/2020



Value Total:	\$1,141,885.00
Total Permit Fee's :	\$7,799.75

CITY OF EVANSDALE
MONTH TO DATE TREASURERS REPORT
AS OF: MAY 31ST, 2020

FUND	BEGINNING CASH BALANCE	M-T-D REVENUES	REVENUES NOT YET RECEIVED	M-T-D EXPENDITURES	EXPENSES NOT YET EXPENDED	ENDING CASH BALANCE
001-GENERAL FUND	1,088,163.24	126,549.55	0.00	82,301.65	(100.00)	1,132,311.14
002-CAPITAL IMPROVEMENT	119,585.67	9,613.23	0.00	17,024.45	0.00	112,174.45
005-STREETS	327,223.79	24,183.05	0.00	86,077.32	0.00	265,329.52
011-OPEN ACCESS	13,541.67	0.00	0.00	0.00	0.00	13,541.67
015-HOTEL/MOTEL TAX	12,654.60	0.00	0.00	0.00	0.00	12,654.60
110-ROAD USE TAX	165,591.83	44,847.18	0.00	30,172.35	50.00	180,316.66
112-EMPLOYEE BENEFIT	205,695.38	24,036.39	0.00	30,725.26	0.00	199,006.51
114-DENTAL INSURANCE	81.55	0.00	0.00	0.00	0.00	81.55
121-LOCAL OPTION SALES TAX	0.00	48,066.12	0.00	48,066.12	0.00	0.00
125-HOMEACRES TAX	318,523.31	16,623.33	0.00	313,563.33	0.00	21,583.31
126-EAST HEIGHTS TAX	78,019.38	2,681.76	0.00	55,880.83	0.00	24,820.31
127-NORTHWEST TAX	171,230.38	10,242.52	0.00	167,810.42	0.00	13,662.48
128-NEW HOME DISTRICT TAX	20,240.59	20,146.23	0.00	34,056.25	0.00	6,330.57
168-LIBRARY MEMORIAL	206.90	0.00	0.00	0.00	0.00	206.90
177-ASSET FORFEITURE	11,195.36	0.00	0.00	0.00	0.00	11,195.36
180-PERMIT ESCROW	7,627.23	0.00	0.00	0.00	0.00	7,627.23
200-DEBT SERVICE FUND	49,603.06	871,337.15	0.00	881,471.25	0.00	39,468.96
302-CAPITAL IMPROVEMENT PROJ	0.07	0.00	0.00	0.00	0.00	0.07
352-LIFT STATION BOND	37,486.89	0.00	0.00	0.00	0.00	37,486.89
610-SEWER FUND	554,180.86	61,061.41	0.00	133,222.78	0.00	482,019.49
670-LANDFILL/GARBAGE	271,452.96	25,257.79	0.00	22,525.50	0.00	274,185.25
740-STORM WATER	56,224.22	2,451.97	0.00	900.00	0.00	57,776.19
910-POLICE RETIREMENT	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>
TOTAL BALANCE	<u>3,608,528.94</u>	<u>1,287,097.68</u>	<u>0.00</u>	<u>1,903,797.51</u>	<u>50.00</u>	<u>2,991,779.11</u>

*** END OF REPORT ***

CITY OF EVANSDALE
YEAR TO DATE TREASURERS REPORT
AS OF: MAY 31ST, 2020

FUND	BEGINNING CASH BALANCE	Y-T-D REVENUES	REVENUES NOT YET RECEIVED	Y-T-D EXPENDITURES	EXPENSES NOT YET EXPENDED	ENDING CASH BALANCE
001-GENERAL FUND	732,479.23	1,643,290.40	0.00	1,243,458.49	0.00	1,132,311.14
002-CAPITAL IMPROVEMENT	144,381.31	108,832.79	0.00	141,039.65	0.00	112,174.45
005-STREETS	577,423.69	274,514.34	0.00	586,608.51	0.00	265,329.52
009-K-9	177.76	0.00	0.00	0.00	(177.76)	0.00
011-OPEN ACCESS	11,968.79	2,793.52	0.00	1,220.64	0.00	13,541.67
015-HOTEL/MOTEL TAX	2,335.22	17,476.09	0.00	7,156.71	0.00	12,654.60
110-ROAD USE TAX	89,916.27	582,252.32	0.00	491,901.93	50.00	180,316.66
112-EMPLOYEE BENEFIT	140,914.40	417,700.02	0.00	359,607.91	0.00	199,006.51
114-DENTAL INSURANCE	81.55	0.00	0.00	0.00	0.00	81.55
116-TORT LIABILITY	0.00	47,362.98	0.00	47,362.98	0.00	0.00
121-LOCAL OPTION SALES TAX	0.00	536,663.83	0.00	536,663.83	0.00	0.00
125-HOMEACRES TAX	11,459.70	347,250.28	0.00	337,126.67	0.00	21,583.31
126-EAST HEIGHTS TAX	24,245.05	57,336.92	0.00	56,761.66	0.00	24,820.31
127-NORTHWEST TAX	14,673.40	188,533.91	0.00	189,544.83	0.00	13,662.48
128-NEW HOME DISTRICT TAX	218.64	44,224.43	0.00	38,112.50	0.00	6,330.57
168-LIBRARY MEMORIAL	206.90	0.00	0.00	0.00	0.00	206.90
177-ASSET FORFEITURE	12,935.36	15,175.00	0.00	16,915.00	0.00	11,195.36
180-PERMIT ESCROW	7,627.23	0.00	0.00	0.00	0.00	7,627.23
200-DEBT SERVICE FUND	49,948.06	922,463.40	0.00	932,942.50	0.00	39,468.96
302-CAPITAL IMPROVEMENT PROJ	12,570.61	97,824.46	0.00	110,395.00	0.00	0.07
352-LIFT STATION BOND	37,486.89	0.00	0.00	0.00	0.00	37,486.89
610-SEWER FUND	255,356.46	686,438.54	0.00	459,775.51	0.00	482,019.49
670-LANDFILL/GARBAGE	246,110.55	279,781.06	0.00	251,706.36	0.00	274,185.25
740-STORM WATER	43,026.60	22,828.65	0.00	8,079.06	0.00	57,776.19
910-POLICE RETIREMENT	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>100,000.00</u>
TOTAL BALANCE	<u>2,615,543.67</u>	<u>6,292,742.94</u>	<u>0.00</u>	<u>5,916,379.74</u>	<u>127.76</u>	<u>2,991,779.11</u>

*** END OF REPORT ***

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

POLICE OPERATIONS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-1010-6010 REGULAR WAGES	455,736.00	31,565.91	352,829.77	342,256.44	75.10	113,479.56
001-5-1010-6020 PART TIME	6,915.00	0.00	9,233.76	19,862.21	287.23 (	12,947.21)
001-5-1010-6022 G.T.S.B. PART TIME WAGES	0.00	0.00	0.00	125.30	0.00 (	125.30)
001-5-1010-6023 I.L.E.A. WAGES	6,730.00	0.00	0.00	6,741.59	100.17 (	11.59)
001-5-1010-6040 OVERTIME	22,445.00	0.00	16,570.60	10,678.30	47.58	11,766.70
001-5-1010-6041 G.T.S.B. OVERTIME	8,399.00	0.00	6,307.30	5,757.45	68.55	2,641.55
001-5-1010-6042 HOLIDAY OVERTIME	0.00	0.00	0.00	10,305.04	0.00 (	10,305.04)
001-5-1010-6046 RESERVE OFFICER STIPEND	125.00	0.00	0.00	50.00	40.00	75.00
001-5-1010-6061 LONGEVITY	3,960.00	113.08	3,381.96	3,361.96	84.90	598.04
001-5-1010-6062 HOLIDAY PAY	0.00	0.00	7,389.75	5,099.63	0.00 (	5,099.63)
001-5-1010-6063 SICK PAY	21,358.00	537.31	7,282.59	36,063.73	168.85 (	14,705.73)
001-5-1010-6064 VACATION	5,954.00	471.47	22,590.08	27,328.25	458.99 (	21,374.25)
001-5-1010-6066 SHIFT DIFFERENTIAL	4,420.00	318.75	3,548.39	3,218.19	72.81	1,201.81
001-5-1010-6067 COMP HOURS	298.00	818.20	9,632.74	13,792.88	4,628.48 (	13,494.88)
001-5-1010-6068 CASUAL DAY	595.00	1,186.60	8,219.56	6,546.95	1,100.33 (	5,951.95)
001-5-1010-6070 BEREAVEMENT	0.00	0.00	1,423.80	0.00	0.00	0.00
001-5-1010-6181 UNIFORM ALLOWANCE	2,880.00	240.00	2,640.00	2,580.00	89.58	300.00
001-5-1010-6230 EDUCATION/TRAINING	8,000.00	500.00	6,449.02	1,659.17	20.74	6,340.83
001-5-1010-6231 RESERVE TRAINING	750.00	0.00	760.00	0.00	0.00	750.00
001-5-1010-6232 I.L.E.A.	4,000.00	0.00	0.00	4,495.00	112.38 (	495.00)
001-5-1010-6233 G.T.S.B. CONFERENCE/TRAINING	1,000.00	0.00	150.00	0.00	0.00	1,000.00
001-5-1010-6310 BLDG/GROUNDS MAINT & REPAIR	5,000.00	88.46	10,906.65	2,771.51	55.43	2,228.49
001-5-1010-6331 GAS & OIL	16,100.00	359.91	14,501.76	12,077.22	75.01	4,022.78
001-5-1010-6332 VEHICLE/OPERATIONAL EQUIP RPR	11,000.00	732.45	11,272.72	14,112.00	128.29 (	3,112.00)
001-5-1010-6371 MIDAMERICAN UTILITY	8,300.00	123.02	6,458.69	5,684.51	68.49	2,615.49
001-5-1010-6373 PHONE - INTERNET	2,850.00	128.45	2,504.35	2,496.63	87.60	353.37
001-5-1010-6374 WATER EXPENSE	3,000.00	39.98	4,469.27	1,011.46	33.72	1,988.54
001-5-1010-6411 LEGAL/PROFESSIONAL FEES	7,500.00	87.50	6,557.73	6,369.41	84.93	1,130.59
001-5-1010-6413 DISPATCHING CONTRACT	100,058.00	0.00	79,886.61	91,394.08	91.34	8,663.92
001-5-1010-6506 OPERATIONAL/OFFICE SUPPLIES	7,000.00	686.44	2,668.23	2,986.07	42.66	4,013.93
001-5-1010-6508 POSTAGE/COPIES/BILLINGS	300.00	0.00	174.42	381.05	127.02 (	81.05)
001-5-1010-6517 DATA PROCESSING	27,068.00	0.00	25,032.06	27,067.14	100.00	0.86
001-5-1010-6526 TASER PLAN	1,800.00	0.00	1,640.00	1,800.00	100.00	0.00
001-5-1010-6531 SRO SUPPLIES	600.00	0.00	487.36	486.81	81.14	113.19
002-5-1010-6310 BLDG/GROUNDS MAINT & REPAIR	1,000.00	8,225.00	6,456.40	10,450.00	1,045.00 (	9,450.00)
002-5-1010-6505 OTHER EQUIPMENT	6,000.00	0.00	1,332.92	10,995.00	183.25 (	4,995.00)
002-5-1010-6511 UNIFORM PURCHASES	5,000.00	0.00	3,566.81	1,568.33	31.37	3,431.67
002-5-1010-6710 SQUAD VEHICLE	37,000.00	0.00	0.00	40,247.73	108.78 (	3,247.73)
002-5-1010-6722 GRANT MATCH	5,000.00	0.00	0.00	5,000.00	100.00	0.00
112-5-1010-6110 FICA - CITY CONTRIBUTION	32,873.00	2,152.94	27,523.08	30,243.66	92.00	2,629.34
112-5-1010-6120 MEDICARE - CITY CONTRIBUTION	7,672.00	503.51	6,436.78	7,073.09	92.19	598.91
112-5-1010-6130 IPERS - CITY CONTRIBUTION	5,427.00	307.22	4,327.24	5,262.49	96.97	164.51
112-5-1010-6141 PENSION - 411	102,607.00	7,751.85	98,032.23	91,724.68	89.39	10,882.32
112-5-1010-6150 GROUP INSURANCE	95,909.00	6,686.58	63,973.09	66,731.01	69.58	29,177.99
112-5-1010-6154 DENTAL/VISION/LIFE	13,871.00	1,050.55	11,641.37	11,580.99	83.49	2,290.01
112-5-1010-6160 WORKERS' COMPENSATION	8,805.00	0.00	8,632.07	7,512.07	85.32	1,292.93
112-5-1010-6170 UNEMPLOYMENT COMPENSATION	4,124.00	0.00	2,548.37	2,859.96	69.35	1,264.04
177-5-1010-6505 OTHER EQUIPMENT	4,800.00	0.00	0.00	16,915.00	352.40 (	12,115.00)
TOTAL POLICE OPERATIONS	1,074,229.00	64,675.18	859,439.53	976,723.99	90.92	97,505.01

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

EMERGENCY MGMT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-1030-6310 SIREN MAINTENANCE & REPAIR	1,500.00	0.00	889.55	0.00	0.00	1,500.00
001-5-1030-6371 ELECTRIC EXPENSE	454.00	23.30	258.08	258.74	56.99	195.26
001-5-1030-6490 PROFESSIONAL FEE	6,361.00	0.00	6,977.44	6,360.16	99.99	0.84
TOTAL EMERGENCY MGMT	8,315.00	23.30	8,125.07	6,618.90	79.60	1,696.10

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-1050-6014 FIRE CHIEF	10,000.00	833.34	9,166.74	9,166.74	91.67	833.26
001-5-1050-6015 ASST FIRE CHIEF	600.00	50.00	550.00	550.00	91.67	50.00
001-5-1050-6017 FIRE CAPTAIN	1,440.00	120.00	840.00	1,080.00	75.00	360.00
001-5-1050-6018 EMT FULLTIME	46,916.00	3,615.40	41,404.19	39,711.08	84.64	7,204.92
001-5-1050-6019 FIRE TRAINING	2,619.00	0.00	2,799.00	2,655.00	101.37 (	36.00)
001-5-1050-6020 PART-TIME EMT	5,667.00	0.00	4,440.00	6,344.00	111.95 (	677.00)
001-5-1050-6021 AMBULANCE CALLS	17,527.00	1,345.00	13,706.00	14,365.00	81.96	3,162.00
001-5-1050-6040 OVERTIME	1,760.00	0.00	591.30	754.28	42.86	1,005.72
001-5-1050-6050 FIRE CALLS	2,619.00	557.00	4,300.00	4,785.00	182.70 (	2,166.00)
001-5-1050-6064 VACATION	0.00	0.00	0.00	713.57	0.00 (	713.57)
001-5-1050-6067 COMP HOURS	0.00	0.00	0.00	179.35	0.00 (	179.35)
001-5-1050-6068 CASUAL DAYS	0.00	0.00	0.00	180.48	0.00 (	180.48)
001-5-1050-6210 DUES, MEMBERSHIPS	1,000.00	30.00	360.00	221.00	22.10	779.00
001-5-1050-6230 EDUCATION/TRAINING	6,000.00	0.00	6,829.58	4,754.65	79.24	1,245.35
001-5-1050-6310 BLDG/GROUNDS MAINT & REPAIR	2,520.00	88.47	8,548.27	3,652.40	144.94 (	1,132.40)
001-5-1050-6331 GAS & OIL	4,000.00	152.38	3,371.99	3,092.77	77.32	907.23
001-5-1050-6332 VEHICLE/OPERATIONAL EQUIP RPR	6,500.00	856.32	4,309.19	4,193.35	64.51	2,306.65
001-5-1050-6333 REQUIRED EQUIP TESTING	2,250.00	0.00	1,517.32	1,572.89	69.91	677.11
001-5-1050-6371 MIDAMERICAN UTILITY	7,957.00	985.29	6,458.69	6,546.79	82.28	1,410.21
001-5-1050-6373 PHONE - INTERNET	3,409.00	128.45	2,975.55	3,210.31	94.17	198.69
001-5-1050-6374 WATER EXPENSE	3,000.00	39.99	4,469.30	1,011.46	33.72	1,988.54
001-5-1050-6411 LEGAL/PROFESSIONAL FEES	1,000.00	19.95	3,217.45	2,050.10	205.01 (	1,050.10)
001-5-1050-6412 HEP "B" / FLU INNOCULATIONS	2,000.00	0.00	892.00	1,581.28	79.06	418.72
001-5-1050-6498 NE IOWA RESPONSE GROUP	2,376.00	0.00	2,375.50	2,375.50	99.98	0.50
001-5-1050-6501 MEDICAL SUPPLIES	15,000.00	251.49	13,155.33	8,461.55	56.41	6,538.45
001-5-1050-6506 OPERATIONAL/OFFICE SUPPLIES	1,500.00	35.99	1,130.34	1,629.57	108.64 (	129.57)
001-5-1050-6508 POSTAGE/COPIES/BILLINGS	150.00	0.00	73.10	1.40	0.93	148.60
001-5-1050-6517 DATA PROCESSING	10,231.00	39.99	4,504.14	8,946.79	87.45	1,284.21
001-5-1050-6518 REFUNDS	1,000.00	234.39	0.00	1,005.87	100.59 (	5.87)
002-5-1050-6310 BLDG/GROUNDS MAINT & REPAIR	6,000.00	8,225.00	6,777.58	10,721.07	178.68 (	4,721.07)
002-5-1050-6505 OTHER EQUIPMENT	21,000.00	0.00	2,465.37	27,879.98	132.76 (	6,879.98)
002-5-1050-6716 MINOR EQUIPMENT	0.00	0.00	0.00	397.25	0.00 (	397.25)
002-5-1050-6717 SAFETY CLOTHING	10,600.00	224.50	1,180.55	7,310.18	68.96	3,289.82
112-5-1050-6110 FICA - CITY CONTRIBUTION	5,461.00	398.10	4,792.52	4,954.68	90.73	506.32
112-5-1050-6120 MEDICARE - CITY CONTRIBUTION	1,277.00	93.14	1,120.99	1,158.89	90.75	118.11
112-5-1050-6130 IPERS - CITY CONTRIBUTION	6,392.00	485.95	5,698.36	5,712.78	89.37	679.22
112-5-1050-6150 GROUP INSURANCE	8,865.00	2,579.83	6,255.10	6,889.81	77.72	1,975.19
112-5-1050-6160 WORKERS' COMPENSATION	7,180.00	0.00	8,214.08	8,397.72	116.96 (	1,217.72)
112-5-1050-6170 UNEMPLOYMENT COMPENSATION	615.00	0.00	478.38	440.27	71.59	174.73
TOTAL FIRE DEPARTMENT	226,431.00	21,389.97	178,967.91	208,654.81	92.15	17,776.19

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

BUILDING INSPECTIONS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-1070-6010 REGULAR WAGES	43,909.00	2,670.42	34,259.28	33,765.46	76.90	10,143.54
001-5-1070-6040 OVERTIME	4,000.00	0.00	1,413.84	1,836.58	45.91	2,163.42
001-5-1070-6061 LONGEVITY	0.00	25.00	0.00	275.00	0.00 (	275.00)
001-5-1070-6062 HOLIDAY PAY	0.00	0.00	1,475.28	1,519.92	0.00 (	1,519.92)
001-5-1070-6063 SICK LEAVE	0.00	453.87	1,270.38	1,994.90	0.00 (	1,994.90)
001-5-1070-6064 VACATION	0.00	168.88	1,557.24	2,322.10	0.00 (	2,322.10)
001-5-1070-6067 COMP TIME	0.00	84.44	122.94	253.33	0.00 (	253.33)
001-5-1070-6068 CASUAL DAY	0.00	0.00	655.68	675.52	0.00 (	675.52)
001-5-1070-6210 DUES, MEMBERSHIPS	450.00	0.00	455.00	335.00	74.44	115.00
001-5-1070-6230 EDUCATION/TRAINING	1,500.00	0.00	364.00	0.00	0.00	1,500.00
001-5-1070-6240 TRAVEL/CONFERENCES	500.00	0.00	0.00	0.00	0.00	500.00
001-5-1070-6331 GAS & OIL	2,500.00	61.03	2,039.40	1,643.63	65.75	856.37
001-5-1070-6332 VEHICLE/OPERATIONAL EQUIP RPR	1,000.00	0.00	56.13	60.02	6.00	939.98
001-5-1070-6373 PHONE - INTERNET	1,850.00	47.38	1,572.78	1,536.75	83.07	313.25
001-5-1070-6411 LEGAL/PROFESSIONAL FEES	700.00	0.00	0.00	0.00	0.00	700.00
001-5-1070-6413 PAYMENT TO OTHER AGENCIES	0.00	0.00	0.00	35.25	0.00 (	35.25)
001-5-1070-6506 OPERATIONAL/OFFICE SUPPLIES	300.00	0.00	3.99	437.44	145.81 (	137.44)
001-5-1070-6508 POSTAGE/COPIES/BILLINGS	100.00	0.00	4.90	4.20	4.20	95.80
112-5-1070-6110 FICA - CITY CONTRIBUTION	3,314.00	204.77	2,458.58	2,575.70	77.72	738.30
112-5-1070-6120 MEDICARE - CITY CONTRIBUTION	775.00	47.89	574.96	602.37	77.73	172.63
112-5-1070-6130 IPERS - CITY CONTRIBUTION	5,159.00	321.20	3,847.25	4,025.45	78.03	1,133.55
112-5-1070-6150 GROUP INSURANCE	24,514.00	1,508.75	17,855.00	17,449.36	71.18	7,064.64
112-5-1070-6154 DENTAL/VISION/LIFE	2,823.00	227.84	2,506.24	2,506.24	88.78	316.76
112-5-1070-6160 WORKERS' COMPENSATION	757.00	0.00	959.00	753.00	99.47	4.00
112-5-1070-6170 UNEMPLOYMENT COMPENSATION	479.00	0.00	263.78	294.34	61.45	184.66
TOTAL BUILDING INSPECTIONS	94,630.00	5,821.47	73,715.65	74,901.56	79.15	19,728.44

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

ANIMAL CONTROL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-1090-6010 REGULAR WAGES	6,000.00	461.56	5,538.72	5,538.72	92.31	461.28
001-5-1090-6331 GAS & OIL	500.00	0.00	0.00	34.44	6.89	465.56
001-5-1090-6490 OTHER PROFESSIONAL SERVICES	500.00	0.00	790.53	357.20	71.44	142.80
001-5-1090-6504 MINOR EQUIPMENT	700.00	0.00	363.97	313.14	44.73	386.86
001-5-1090-6599 OTHER SUPPLIES	500.00	0.00	215.58	582.42	116.48 (	82.42)
112-5-1090-6110 FICA - CITY CONTRIBUTION	372.00	28.50	342.13	342.13	91.97	29.87
112-5-1090-6120 MEDICARE - CITY CONTRIBUTION	87.00	6.68	80.18	80.18	92.16	6.82
112-5-1090-6130 IPERS - CITY CONTRIBUTION	567.00	43.56	522.72	522.72	92.19	44.28
112-5-1090-6160 WORKERS' COMPENSATION	66.00	0.00	86.04	55.00	83.33	11.00
112-5-1090-6170 UNEMPLOYMENT COMPENSATION	60.00	0.00	37.81	48.66	81.10	11.34
TOTAL ANIMAL CONTROL	9,352.00	540.30	7,977.68	7,874.61	84.20	1,477.39

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

ROADS, BRIDGES, SIDEWALK

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
005-5-2010-6049 FLOOD	10,000.00	0.00	10,885.00	0.00	0.00	10,000.00
005-5-2010-6407 ENGINEERING FEES	0.00	0.00	32,888.55	200,375.96	0.00 (	200,375.96)
005-5-2010-6411 LEGAL/PROFESSIONAL FEES	500.00	0.00	466.00	617.57	123.51 (	117.57)
005-5-2010-6417 STREET MAINT EXP	25,000.00	0.00	7,708.20	60,615.96	242.46 (	35,615.96)
005-5-2010-6506 OPERATIONAL/OFFICE SUPPLIES	1,500.00	9.85	81.53	611.13	40.74	888.87
005-5-2010-6723 HEAVY EQUIPMENT	160,000.00	0.00	0.00	175,840.00	109.90 (	15,840.00)
005-5-2010-6762 DORIS DRIVE PROJECT	0.00	0.00	29,652.81	0.00	0.00	0.00
005-5-2010-6764 SIDEWALK PROJECT	25,000.00	0.00	150.00	9,515.00	38.06	15,485.00
005-5-2010-6910 TRANSFERS OUT	84,522.00	82,260.84	2,765.84	84,521.68	100.00	0.32
110-5-2010-6010 REGULAR WAGES	99,980.00	2,589.73	61,965.47	51,545.18	51.56	48,434.82
110-5-2010-6020 PART TIME	6,905.00	0.00	0.00	0.00	0.00	6,905.00
110-5-2010-6030 TEMPORARY/SEASONAL	3,664.00	15.66	1,814.73	2,137.59	58.34	1,526.41
110-5-2010-6040 OVERTIME	6,966.00	0.00	6,511.06	384.66	5.52	6,581.34
110-5-2010-6058 PUBLIC WORKS DIRECTOR	28,954.00	2,227.22	25,948.08	26,726.64	92.31	2,227.36
110-5-2010-6061 LONGEVITY	1,770.00	45.00	1,615.00	1,945.00	109.89 (	175.00)
110-5-2010-6062 HOLIDAY PAY	0.00	0.00	4,461.60	4,453.20	0.00 (	4,453.20)
110-5-2010-6063 SICK PAY	0.00	58.59	3,052.86	11,971.27	0.00 (	11,971.27)
110-5-2010-6064 VACATION	0.00	504.25	8,352.99	11,189.66	0.00 (	11,189.66)
110-5-2010-6067 COMP HOURS	0.00	0.00	1,630.37	449.19	0.00 (	449.19)
110-5-2010-6068 CASUAL DAY	0.00	78.12	2,398.64	2,317.76	0.00 (	2,317.76)
110-5-2010-6070 BEREAVEMENT	0.00	0.00	151.44	468.72	0.00 (	468.72)
110-5-2010-6110 FICA - CITY CONTRIBUTION	9,022.00	333.40	7,171.95	6,909.06	76.58	2,112.94
110-5-2010-6120 MEDICARE - CITY CONTRIBUTION	2,110.00	77.99	1,677.29	1,615.73	76.57	494.27
110-5-2010-6130 IPERS - CITY CONTRIBUTION	13,648.00	519.45	10,974.83	9,712.67	71.17	3,935.33
110-5-2010-6150 GROUP INSURANCE	64,591.00	3,568.51	44,990.61	54,272.58	84.02	10,318.42
110-5-2010-6154 DENTAL/VISION/LIFE	8,641.00	515.38	6,636.09	6,418.32	74.28	2,222.68
110-5-2010-6160 WORKERS' COMPENSATION	10,961.00	0.00	11,615.97	7,822.07	71.36	3,138.93
110-5-2010-6170 UNEMPLOYMENT COMPENSATION	1,771.00	0.00	1,232.23	1,296.01	73.18	474.99
110-5-2010-6181 UNIFORM ALLOWANCE	4,000.00	333.99	4,817.92	654.29	16.36	3,345.71
110-5-2010-6230 EDUCATION/TRAINING	2,000.00	0.00	35.00	152.18	7.61	1,847.82
110-5-2010-6231 SAFETY	2,500.00	137.99	325.11	652.10	26.08	1,847.90
110-5-2010-6310 BLDG/GROUNDS MAINT & REPAIR	25,000.00	261.13	10,665.76	35,714.63	142.86 (	10,714.63)
110-5-2010-6331 GAS & OIL	20,000.00	1,007.62	19,557.59	19,252.40	96.26	747.60
110-5-2010-6332 VEHICLE/OPERATIONAL EQUIP RPR	25,000.00	1,047.65	30,154.27	27,722.12	110.89 (	2,722.12)
110-5-2010-6371 MIDAMERICAN UTILITY	6,000.00	483.20	8,719.30	6,102.85	101.71 (	102.85)
110-5-2010-6373 PHONE - INTERNET	5,000.00	184.28	4,764.17	4,360.62	87.21	639.38
110-5-2010-6375 IOWA ONE CALL	200.00	7.80	111.75	124.93	62.47	75.07
110-5-2010-6407 ENGINEERING EXPENSE	10,000.00	7,380.00	10,892.72	7,380.00	73.80	2,620.00
110-5-2010-6408 PROPERTY INSURANCE	10,777.00	0.00	9,691.21	8,960.90	83.15	1,816.10
110-5-2010-6419 DATA PROCESSING	2,000.00	0.00	1,760.00	1,215.00	60.75	785.00
110-5-2010-6429 CRACK SEALING	48,000.00	0.00	36,292.14	17,694.62	36.86	30,305.38
110-5-2010-6490 NE INDUSTRIAL ACCESS-EVAL	0.00	0.00	4,441.58	0.00	0.00	0.00
110-5-2010-6499 OTHER CONTRACTUAL SERVICE	400.00	701.14	176.00	1,097.93	274.48 (	697.93)
110-5-2010-6504 MINOR EQUIPMENT	8,000.00	0.00	0.00	0.00	0.00	8,000.00
110-5-2010-6509 POSTS/SIGNS/PAINT	6,000.00	34.77	3,755.61	1,917.23	31.95	4,082.77
110-5-2010-6521 PROJECT MATERIALS	35,000.00	568.59	5,219.21	10,820.22	30.91	24,179.78
110-5-2010-6523 ST MAINT-COLD MIX	0.00	0.00	0.00	143.56	0.00 (	143.56)
110-5-2010-6715 CAPITAL EQUIPMENT	0.00	0.00	10,732.50	0.00	0.00	0.00
110-5-2010-6761 STREET MAINTENANCE	200,000.00	0.00	59,805.50	52,767.15	26.38	147,232.85

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

					91.67% OF YEAR COMP.	
ROADS, BRIDGES, SIDEWALK						
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
TOTAL ROADS, BRIDGES, SIDEWALK	975,382.00	104,952.15	508,716.48	930,465.34	95.39	44,916.66

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

LEVEE/TREES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES						
005-5-2020-6319 TREES	15,000.00	0.00	6,168.82	155.61	1.04	14,844.39
005-5-2020-6321 LEVEE MAINTENANCE	35,000.00	0.00	4,765.50	9,159.89	26.17	25,840.11
110-5-2020-6010 REGULAR WAGES	19,350.00	5,471.36	12,614.23	25,229.99	130.39 (	5,879.99)
110-5-2020-6030 TEMPORARY/SEASONAL	10,195.00	1,017.90	8,806.34	14,524.65	142.47 (	4,329.65)
110-5-2020-6040 OVERTIME	0.00	0.00	0.00	329.63	0.00 (	329.63)
110-5-2020-6110 FICA - CITY CONTRIBUTION	1,789.00	393.16	1,306.72	2,444.81	136.66 (	655.81)
110-5-2020-6120 MEDICARE - CITY CONTRIBUTION	418.00	91.95	305.55	571.84	136.80 (	153.84)
110-5-2020-6130 IPERS - CITY CONTRIBUTION	1,827.00	516.52	1,190.81	2,412.80	132.06 (	585.80)
TOTAL LEVEE/TREES	83,579.00	7,490.89	35,157.97	54,829.22	65.60	28,749.78

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

STREET LIGHTING

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
005-5-2030-6373 INTERNET	1,200.00	96.90	971.90	1,065.90	88.83	134.10
005-5-2030-6380 STREET LIGHT UTILITIES	48,550.00	3,709.73	39,288.16	39,824.08	82.03	8,725.92
005-5-2030-6381 STREET LIGHT MAINTENANCE	25,000.00	0.00	4,832.29	4,305.73	17.22	20,694.27
TOTAL STREET LIGHTING	74,750.00	3,806.63	45,092.35	45,195.71	60.46	29,554.29

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

SNOW REMOVAL DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
110-5-2050-6010 REGULAR WAGES	5,396.00	0.00	11,105.25	6,082.65	112.73 (	686.65)
110-5-2050-6040 OVERTIME	3,307.00	0.00	9,227.75	4,353.53	131.65 (	1,046.53)
110-5-2050-6110 FICA - CITY CONTRIBUTION	523.00	0.00	1,237.58	641.20	122.60 (	118.20)
110-5-2050-6120 MEDICARE - CITY CONTRIBUTION	122.00	0.00	289.48	149.95	122.91 (	27.95)
110-5-2050-6130 IPERS - CITY CONTRIBUTION	822.00	0.00	1,919.44	985.19	119.85 (	163.19)
110-5-2050-6524 ST MAINT-SAND/SALT/TILE	30,000.00	0.00	38,755.44	30,998.28	103.33 (	998.28)
TOTAL SNOW REMOVAL	40,170.00	0.00	62,534.94	43,210.80	107.57 (	3,040.80)

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

STREET CLEANING

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
110-5-2070-6010 REGULAR WAGES	3,922.00	0.00	4,979.65	4,158.12	106.02 (	236.12)
110-5-2070-6110 FICA - CITY CONTRIBUTION	239.00	0.00	304.87	255.69	106.98 (	16.69)
110-5-2070-6120 MEDICARE - CITY CONTRIBUTION	56.00	0.00	71.31	59.79	106.77 (	3.79)
110-5-2070-6130 IPERS - CITY CONTRIBUTION	370.00	0.00	470.08	335.77	90.75	34.23
TOTAL STREET CLEANING	4,587.00	0.00	5,825.91	4,809.37	104.85 (	222.37)

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

OTHER HEALTH & SOC SERV

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-3900-6420 OPERATION THRESHOLD	2,500.00	0.00	2,411.00	2,500.00	100.00	0.00
001-5-3900-6421 MET TRANSIT	16,033.00	0.00	15,470.50	15,916.25	99.27	116.75
001-5-3900-6432 VOLUNTEER CNTR OF CEDAR VALLEY	645.00	0.00	0.00	0.00	0.00	645.00
001-5-3900-6433 METRO FUNDERS	100.00	0.00	100.00	100.00	100.00	0.00
TOTAL OTHER HEALTH & SOC SERV	19,278.00	0.00	17,981.50	18,516.25	96.05	761.75

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

LIBRARY SERVICES

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-4010-6010 REGULAR WAGES	41,906.00	1,923.51	27,110.40	28,042.99	66.92	13,863.01
001-5-4010-6020 PART TIME	14,005.00	909.38	11,792.96	11,719.38	83.68	2,285.62
001-5-4010-6055 JANITOR WAGES	836.00	29.36	481.95	456.07	54.55	379.93
001-5-4010-6061 LONGEVITY	660.00	0.00	0.00	0.00	0.00	660.00
001-5-4010-6062 HOLIDAY PAY	0.00	0.00	1,020.34	1,032.48	0.00 (	1,032.48)
001-5-4010-6063 SICK PAY	0.00	152.91	937.96	929.77	0.00 (	929.77)
001-5-4010-6064 VACATION	0.00	555.24	2,426.70	2,094.56	0.00 (	2,094.56)
001-5-4010-6070 BEREAVEMENT	0.00	0.00	0.00	155.26	0.00 (	155.26)
001-5-4010-6230 EDUCATION/TRAINING	600.00	0.00	331.00	80.00	13.33	520.00
001-5-4010-6240 TRAVEL/CONFERENCES	400.00	0.00	473.58	244.10	61.03	155.90
001-5-4010-6310 BLDG/GROUNDS MAINT & REPAIR	1,300.00	96.76	733.71	930.00	71.54	370.00
001-5-4010-6340 OFFICE EQUIPMENT REPAIR	300.00	0.00	0.00	0.00	0.00	300.00
001-5-4010-6371 MIDAMERICAN UTILITY	1,354.00	83.29	1,103.35	1,029.88	76.06	324.12
001-5-4010-6373 TELEPHONE	520.00	0.00	424.49	394.93	75.95	125.07
001-5-4010-6402 ADVERTISING EXPENSE	1,100.00	0.00	0.00	437.57	39.78	662.43
001-5-4010-6416 RENT/LEASE BLDGS	12,000.00	0.00	12,000.00	12,000.00	100.00	0.00
001-5-4010-6506 OPERATIONAL/OFFICE SUPPLIES	1,750.00	14.75	1,036.88	293.49	16.77	1,456.51
001-5-4010-6508 POSTAGE/COPIES/BILLINGS	1,000.00	0.00	502.18	285.70	28.57	714.30
001-5-4010-6517 SOFTWARE SUPPORT	900.00	0.00	737.00	681.00	75.67	219.00
001-5-4010-6530 PROGRAMMING	2,000.00	0.00	498.44	134.55	6.73	1,865.45
002-5-4010-6504 MINOR EQUIPMENT	1,300.00	0.00	0.00	108.35	8.33	1,191.65
002-5-4010-6516 BOOKS/VIDEOS/DVDS	24,031.00	0.00	18,150.89	10,917.14	45.43	13,113.86
011-5-4010-6513 OPEN ACCESS	2,500.00	0.00	0.00	1,220.64	48.83	1,279.36
112-5-4010-6110 FICA - CITY CONTRIBUTION	3,423.00	215.17	2,713.76	2,686.50	78.48	736.50
112-5-4010-6120 MEDICARE - CITY CONTRIBUTION	801.00	50.32	634.67	628.32	78.44	172.68
112-5-4010-6130 IPERS - CITY CONTRIBUTION	5,278.00	337.04	4,131.93	4,194.21	79.47	1,083.79
112-5-4010-6150 GROUP INSURANCE	10,021.00	975.18	0.00	11,212.15	111.89 (	1,191.15)
112-5-4010-6154 DENTAL/VISION/LIFE	1,250.00	153.13	0.00	1,071.91	85.75	178.09
112-5-4010-6160 WORKERS' COMPENSATION	77.00	0.00	87.00	58.06	75.40	18.94
112-5-4010-6170 UNEMPLOYMENT COMPENSATION	559.00	0.00	368.78	434.32	77.70	124.68
TOTAL LIBRARY SERVICES	129,871.00	5,496.04	87,697.97	93,473.33	71.97	36,397.67

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

PARKS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-4030-6010 REGULAR WAGES	2,800.00	139.35	3,742.27	3,555.62	126.99 (	755.62)
001-5-4030-6020 PART TIME PARKS	21,293.00	194.82	793.52	4,078.50	19.15	17,214.50
001-5-4030-6030 TEMPORARY/SEASONAL	8,205.00	1,759.58	7,886.76	9,273.84	113.03 (	1,068.84)
001-5-4030-6051 PARK BOARD FEES	1,500.00	0.00	540.00	500.00	33.33	1,000.00
001-5-4030-6052 CAMPING FEE COLLECTOR	6,000.00	800.00	4,800.00	4,800.00	80.00	1,200.00
001-5-4030-6056 MOWING WAGES	0.00	0.00	500.00	0.00	0.00	0.00
001-5-4030-6310 BLDG/GROUNDS MAINT & REPAIR	11,000.00	311.74	51,276.05	11,184.68	101.68 (	184.68)
001-5-4030-6311 ICE/POP/MISC-CAMPGROUND	2,500.00	0.00	425.56	937.10	37.48	1,562.90
001-5-4030-6331 GAS & OIL	3,200.00	5.52	1,646.41	1,687.76	52.74	1,512.24
001-5-4030-6332 VEHICLE/OPERATIONAL EQUIP RPR	5,000.00	65.43	809.67	823.75	16.48	4,176.25
001-5-4030-6371 MIDAMERICAN UTILITY	42,000.00	292.93	35,590.03	31,878.14	75.90	10,121.86
001-5-4030-6373 TELEPHONE	500.00	0.00	429.64	402.51	80.50	97.49
001-5-4030-6374 WATER EXPENSE	500.00	37.98	283.44	326.46	65.29	173.54
001-5-4030-6407 ENGINEER FEES	0.00	0.00	31,046.65	0.00	0.00	0.00
001-5-4030-6490 OTHER PROFESSIONAL SERVICES	3,000.00	172.00	410.00	1,972.00	65.73	1,028.00
001-5-4030-6497 MOWING CONTRACT	0.00	0.00	2,891.97	0.00	0.00	0.00
001-5-4030-6508 POSTAGE/COPIES/BILLINGS	80.00	0.00	97.40	93.00	116.25 (	13.00)
001-5-4030-6518 REFUNDS	0.00	0.00	80.00	0.00	0.00	0.00
001-5-4030-6731 LANDSCAPING-TREES	2,000.00	0.00	0.00	0.00	0.00	2,000.00
002-5-4030-6722 GRANT MATCH-PARKS	0.00	0.00	30,786.62	0.00	0.00	0.00
002-5-4030-6724 MINOR EQUIPMENT	16,000.00	0.00	652.09	0.00	0.00	16,000.00
002-5-4030-6735 PLAYGROUND EQUIPMENT	200,000.00	0.00	0.00	0.00	0.00	200,000.00
112-5-4030-6110 FICA - CITY CONTRIBUTION	2,876.00	179.07	1,120.43	1,366.06	47.50	1,509.94
112-5-4030-6120 MEDICARE - CITY CONTRIBUTION	673.00	41.87	263.52	320.65	47.64	352.35
112-5-4030-6130 IPERS - CITY CONTRIBUTION	2,274.00	28.59	399.38	354.85	15.60	1,919.15
112-5-4030-6160 WORKERS' COMPENSATION	918.00	0.00	1,095.06	739.04	80.51	178.96
112-5-4030-6170 UNEMPLOYMENT COMPENSATION	449.00	0.00	172.90	298.97	66.59	150.03
TOTAL PARKS	332,768.00	4,028.88	177,739.37	74,592.93	22.42	258,175.07

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

HOTEL/MOTEL	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES						
001-5-4031-6402 ADVERTISING EXPENSE	0.00	0.00	583.75	400.00	0.00 (	400.00)
015-5-4031-6056 MOWING WAGES	7,500.00	0.00	3,000.00	3,500.00	46.67	4,000.00
015-5-4031-6110 FICA - CITY CONTRIBUTION	465.00	0.00	205.84	256.68	55.20	208.32
015-5-4031-6120 MEDICARE - CITY CONTRIBUTION	109.00	0.00	48.14	60.03	55.07	48.97
015-5-4031-6402 ADVERTISING - DAYS INN	920.00	0.00	920.00	0.00	0.00	920.00
015-5-4031-6425 EVANSDALE YOUTH SOFTBALL	2,000.00	0.00	0.00	0.00	0.00	2,000.00
015-5-4031-6426 BOYS & GIRLS CLUB	2,500.00	0.00	2,500.00	2,500.00	100.00	0.00
015-5-4031-6430 FRIDAY NITE REC	1,100.00	0.00	374.07	840.00	76.36	260.00
015-5-4031-6497 MOWING CONTRACT	0.00	0.00	9,000.00	0.00	0.00	0.00
TOTAL HOTEL/MOTEL	14,594.00	0.00	16,631.80	7,556.71	51.78	7,037.29

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

ECONOMIC DEVELOPMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-5020-6423 COMMUNITY PROMO-CHAMBER/CVALLI	5,000.00	0.00	5,000.00	5,000.00	100.00	0.00
TOTAL ECONOMIC DEVELOPMENT	5,000.00	0.00	5,000.00	5,000.00	100.00	0.00

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

PLANNING & ZONING

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-5040-6210 DUES, MEMBERSHIPS	2,376.00	0.00	2,280.48	2,375.50	99.98	0.50
001-5-5040-6230 EDUCATION/TRAINING	250.00	0.00	275.00	0.00	0.00	250.00
001-5-5040-6508 POSTAGE/COPIES/BILLINGS	50.00	0.00	49.50	28.20	56.40	21.80
001-5-5040-6520 LEGAL PUBLICATIONS	50.00	0.00	14.25	0.00	0.00	50.00
TOTAL PLANNING & ZONING	2,726.00	0.00	2,619.23	2,403.70	88.18	322.30

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

HOUSING & URBAN RENEWAL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
145-5-5030-6490 PROJECT MANAGEMENT	0.00	0.00	2,238.00	0.00	0.00	0.00
145-5-5030-6910 TRANSFER OUT	0.00	0.00	157,517.34	0.00	0.00	0.00
TOTAL HOUSING & URBAN RENEWAL	0.00	0.00	159,755.34	0.00	0.00	0.00

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

MAYOR, COUNCIL, CITY MGR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-6010-6010 REGULAR WAGES	53,585.00	4,001.84	48,021.84	48,422.26	90.37	5,162.74
001-5-6010-6054 CITY COUNCIL FEES	6,500.00	0.00	4,200.00	5,200.00	80.00	1,300.00
001-5-6010-6230 EDUCATION/TRAINING	600.00	0.00	0.00	75.00	12.50	525.00
001-5-6010-6240 TRAVEL/CONFERENCES	700.00	0.00	354.89	590.91	84.42	109.09
112-5-6010-6110 FICA - CITY CONTRIBUTION	3,651.00	248.12	3,123.14	3,228.56	88.43	422.44
112-5-6010-6120 MEDICARE - CITY CONTRIBUTION	309.00	58.02	741.34	768.83	248.81 (	459.83)
112-5-6010-6130 IPERS - CITY CONTRIBUTION	5,173.00	377.78	4,604.14	4,660.83	90.10	512.17
112-5-6010-6150 GROUP INSURANCE	15,979.00	0.00	14,540.79	5,605.29	35.08	10,373.71
112-5-6010-6154 DENTAL/VISION/LIFE	2,143.00	48.73	1,644.17	1,200.27	56.01	942.73
112-5-6010-6160 WORKERS' COMPENSATION	91.00	0.00	120.02	75.02	82.44	15.98
TOTAL MAYOR, COUNCIL, CITY MGR	88,731.00	4,734.49	77,350.33	69,826.97	78.70	18,904.03

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

CLERK, TREASURER

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-6020-6010 REGULAR WAGES	89,791.00	6,868.68	74,771.47	75,352.59	83.92	14,438.41
001-5-6020-6020 PART TIME	0.00	0.00	0.00	425.28	0.00 (	425.28)
001-5-6020-6040 OVERTIME	250.00	0.00	131.03	0.00	0.00	250.00
001-5-6020-6061 LONGEVITY	300.00	0.00	0.00	300.00	100.00	0.00
001-5-6020-6062 HOLIDAY PAY	0.00	0.00	1,324.08	1,224.32	0.00 (	1,224.32)
001-5-6020-6063 SICK PAY	0.00	0.00	1,823.38	1,033.04	0.00 (	1,033.04)
001-5-6020-6064 VACATION	0.00	0.00	1,269.68	765.20	0.00 (	765.20)
001-5-6020-6067 COMP HOURS	0.00	0.00	11.77	681.65	0.00 (	681.65)
001-5-6020-6068 CASUAL DAY	0.00	38.26	441.36	306.08	0.00 (	306.08)
001-5-6020-6210 DUES, MEMBERSHIPS	320.00	0.00	295.00	375.00	117.19 (	55.00)
001-5-6020-6230 EDUCATION/TRAINING	1,500.00	0.00	700.00	1,579.28	105.29 (	79.28)
001-5-6020-6240 TRAVEL EXPENSE	2,405.00	0.00	1,458.50	1,041.08	43.29	1,363.92
112-5-6020-6110 FICA - CITY CONTRIBUTION	5,437.00	418.92	4,809.39	4,866.25	89.50	570.75
112-5-6020-6120 MEDICARE - CITY CONTRIBUTION	1,272.00	97.98	1,124.84	1,138.12	89.47	133.88
112-5-6020-6130 IPERS - CITY CONTRIBUTION	8,505.00	652.02	7,528.49	7,560.37	88.89	944.63
112-5-6020-6150 GROUP INSURANCE	30,663.00	1,452.68	25,767.84	15,280.87	49.83	15,382.13
112-5-6020-6154 DENTAL/VISION/LIFE	4,123.00	242.61	3,435.52	2,395.89	58.11	1,727.11
112-5-6020-6160 WORKERS' COMPENSATION	125.00	0.00	161.99	98.89	79.11	26.11
112-5-6020-6170 UNEMPLOYMENT COMPENSATION	718.00	0.00	524.85	645.10	89.85	72.90
TOTAL CLERK, TREASURER	145,409.00	9,771.15	125,579.19	115,069.01	79.13	30,339.99

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

ELECTIONS DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-6030-6496 ELECTION	7,500.00	0.00	0.00	2,000.00	26.67	5,500.00
TOTAL ELECTIONS	7,500.00	0.00	0.00	2,000.00	26.67	5,500.00

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

LEGAL SERV & CITY ATTY

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-6040-6411 LEGAL/PROFESSIONAL FEES	25,000.00	3,500.00	12,923.00	17,634.25	70.54	7,365.75
TOTAL LEGAL SERV & CITY ATTY	25,000.00	3,500.00	12,923.00	17,634.25	70.54	7,365.75

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

CITY HALL & GEN BLDGS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-6050-6055 JANITOR WAGES	2,741.00	88.09	1,445.74	1,368.34	49.92	1,372.66
001-5-6050-6210 DUES, MEMBERSHIPS	2,725.00	0.00	2,670.25	2,867.25	105.22 (	142.25)
001-5-6050-6310 BLDG/GROUNDS MAINT & REPAIR	6,000.00	333.46	7,921.93	8,129.59	135.49 (	2,129.59)
001-5-6050-6371 MIDAMERICAN UTILITY	3,549.00	206.55	2,736.50	2,553.91	71.96	995.09
001-5-6050-6373 PHONE - INTERNET	2,100.00	47.38	1,872.23	2,652.89	126.33 (	552.89)
001-5-6050-6374 WATER EXPENSE	48.00	0.00	36.00	36.00	75.00	12.00
001-5-6050-6401 AUDIT EXPENSE	15,700.00	0.00	0.00	0.00	0.00	15,700.00
001-5-6050-6404 AMBULANCE BILLING	15,500.00	1,337.70	13,472.97	13,903.01	89.70	1,596.99
001-5-6050-6405 COURT & RECORDING FEES	150.00	0.00	65.87	210.04	140.03 (	60.04)
001-5-6050-6431 CODIFICATION EXPENSE	500.00	0.00	280.00	192.00	38.40	308.00
001-5-6050-6506 OPERATIONAL/OFFICE SUPPLIES	3,250.00	1,047.28	3,133.12	3,469.89	106.77 (	219.89)
001-5-6050-6508 POSTAGE/COPIES/BILLINGS	1,600.00	69.50	1,096.16	1,063.96	66.50	536.04
001-5-6050-6509 NEWSLETTER	1,600.00	0.00	854.91	715.19	44.70	884.81
001-5-6050-6517 DATA PROCESSING	15,500.00	4,940.45	19,185.67	14,141.07	91.23	1,358.93
001-5-6050-6519 BANK CHARGES & NSF	240.00	15.00	213.00	113.36	47.23	126.64
001-5-6050-6520 LEGAL PUBLICATIONS	5,600.00	429.79	3,992.97	4,478.73	79.98	1,121.27
002-5-6050-6310 BLDG/GROUNDS MAINT & REPAIR	15,000.00	349.95	42,132.04	15,444.62	102.96 (	444.62)
112-5-6050-6110 FICA - CITY CONTRIBUTION	170.00	5.46	89.62	84.86	49.92	85.14
112-5-6050-6120 MEDICARE - CITY CONTRIBUTION	40.00	1.28	20.93	19.83	49.58	20.17
112-5-6050-6130 IPERS - CITY CONTRIBUTION	259.00	8.32	136.48	129.17	49.87	129.83
112-5-6050-6160 WORKERS' COMPENSATION	181.00	0.00	205.61	1,045.08	577.39 (	864.08)
112-5-6050-6170 UNEMPLOYMENT COMPENSATION	22.00	0.00	18.59	21.14	96.09	0.86
TOTAL CITY HALL & GEN BLDGS	92,475.00	8,880.21	101,580.59	72,639.93	78.55	19,835.07

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

PORT LIABILITY

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
116-5-6060-6408 PROPERTY INSURANCE	52,632.00	0.00	50,682.06	47,362.98	89.99	5,269.02
TOTAL PORT LIABILITY	52,632.00	0.00	50,682.06	47,362.98	89.99	5,269.02

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

OTHER GEN GOVERNMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
001-5-6900-6048 EWW	1,500.00	73.76	1,904.32	593.70	39.58	906.30
001-5-6900-6407 ENGINEERING FEES	0.00	382.50	0.00	5,222.50	0.00 (	5,222.50)
001-5-6900-6411 LEGAL/PROFESSIONAL FEES	9,000.00	0.00	3,905.00	2,009.00	22.32	6,991.00
001-5-6900-6518 REFUNDS	1,000.00	0.00	397.10	465.00	46.50	535.00
112-5-6900-6110 FICA - CITY CONTRIBUTION	93.00	4.46	101.33	9.31	10.01	83.69
112-5-6900-6120 MEDICARE - CITY CONTRIBUTION	22.00	1.05	23.70	2.18	9.91	19.82
112-5-6900-6130 IPERS - CITY CONTRIBUTION	142.00	6.97	122.62	14.56	10.25	127.44
112-5-6900-6150 GROUP INSURANCE	0.00	0.00	0.00	4.90	0.00 (	4.90)
112-5-6900-6151 GROUP INS-OTHERS	8,420.00	615.03	3,789.35	6,417.70	76.22	2,002.30
112-5-6900-6155 LIFE INS.-OTHERS	1,280.00	106.60	763.60	1,172.60	91.61	107.40
121-5-6900-6910 TRANSFERS OUT	565,500.00	48,066.12	545,484.53	536,663.83	94.90	28,836.17
126-5-6900-6910 TRANSFERS OUT	0.00	0.00	3,000.00	0.00	0.00	0.00
301-5-6900-6910 TRANSFERS OUT	0.00	0.00	56,114.21	0.00	0.00	0.00
910-5-6900-6910 TRANSFERS OUT	100,000.00	0.00	0.00	100,000.00	100.00	0.00
TOTAL OTHER GEN GOVERNMENT	686,957.00	49,256.49	615,605.76	652,575.28	95.00	34,381.72

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

DEBT SERVICE	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
DEPARTMENTAL EXPENDITURES						
125-5-7010-6910 TRANSFERS OUT	337,127.00	313,563.33	25,808.34	337,126.67	100.00	0.33
126-5-7010-6910 TRANSFERS OUT	56,762.00	55,880.83	1,568.33	56,761.66	100.00	0.34
127-5-7010-6910 TRANSFERS OUT	194,084.00	167,810.42	14,291.66	189,544.83	97.66	4,539.17
128-5-7010-6910 TRANSFERS OUT	42,757.00	34,056.25	4,356.25	38,112.50	89.14	4,644.50
200-5-7010-6801 PRINCIPAL PAYMENTS	830,000.00	830,000.00	0.00	830,000.00	100.00	0.00
200-5-7010-6851 INTEREST PAYMENTS	99,444.00	49,721.25	56,603.75	99,442.50	100.00	1.50
200-5-7010-6899 BOND REGISTRATION FEES	3,701.00	1,750.00	1,750.00	3,500.00	94.57	201.00
TOTAL DEBT SERVICE	1,563,875.00	1,452,782.08	104,378.33	1,554,488.16	99.40	9,386.84

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

CAPITAL IMPROVEMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
302-5-7500-6407 ENGINEERING FEES	202,000.00	0.00	0.00	0.00	0.00	202,000.00
302-5-7500-6762 RIVER FOREST RD RECONSTRUCT	0.00	0.00	29,983.48	0.00	0.00	0.00
302-5-7500-6765 2017 STREET RECON PROJECTS	0.00	0.00	18,778.01	0.00	0.00	0.00
302-5-7500-6769 LAFAYETTE ROAD PROJECT	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
302-5-7500-6910 TRANSFERS OUT	110,395.00	0.00	0.00	110,395.00	100.00	0.00
TOTAL CAPITAL IMPROVEMENT	2,312,395.00	0.00	48,761.49	110,395.00	4.77	2,202,000.00

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

SEWER & SEWAGE DISPOSAL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
610-5-8015-6010 REGULAR WAGES	60,632.00	6,823.67	49,783.16	49,345.17	81.38	11,286.83
610-5-8015-6020 PART TIME	23,371.00	0.00	18,807.41	21,430.52	91.70	1,940.48
610-5-8015-6040 OVERTIME	9,512.00	262.36	4,491.67	4,899.85	51.51	4,612.15
610-5-8015-6058 PUBLIC WORKS DIRECTOR	28,954.00	2,227.24	25,948.32	26,726.88	92.31	2,227.12
610-5-8015-6061 LONGEVITY	0.00	0.00	150.00	150.00	0.00 (	150.00)
610-5-8015-6062 HOLIDAY PAY	0.00	0.00	3,030.56	2,705.84	0.00 (	2,705.84)
610-5-8015-6063 SICK PAY	0.00	0.00	1,459.73	1,157.68	0.00 (	1,157.68)
610-5-8015-6064 VACATION	0.00	0.00	2,055.60	2,625.68	0.00 (	2,625.68)
610-5-8015-6067 COMP HOURS	0.00	116.60	6,223.62	4,878.57	0.00 (	4,878.57)
610-5-8015-6068 CASUAL DAY	0.00	0.00	979.12	1,469.52	0.00 (	1,469.52)
610-5-8015-6070 BEREAVEMENT	0.00	0.00	456.80	0.00	0.00	0.00
610-5-8015-6110 FICA - CITY CONTRIBUTION	7,547.00	581.57	6,955.64	7,102.04	94.10	444.96
610-5-8015-6120 MEDICARE - CITY CONTRIBUTION	1,765.00	136.01	1,626.61	1,660.88	94.10	104.12
610-5-8015-6130 IPERS - CITY CONTRIBUTION	11,561.00	890.17	10,687.45	10,730.88	92.82	830.12
610-5-8015-6150 GROUP INSURANCE	3,910.00	0.00	5,006.93	2,556.53	65.38	1,353.47
610-5-8015-6154 DENTAL/VISION/LIFE	1,569.00	51.38	1,572.67	1,023.13	65.21	545.87
610-5-8015-6160 WORKERS' COMPENSATION	1,522.00	0.00	1,639.02	1,066.02	70.04	455.98
610-5-8015-6170 UNEMPLOYMENT COMPENSATION	1,110.00	0.00	525.72	561.28	50.57	548.72
610-5-8015-6181 UNIFORM ALLOWANCE	1,250.00	69.99	44.98	129.93	10.39	1,120.07
610-5-8015-6210 DUES, MEMBERSHIPS	0.00	0.00	0.00	162.50	0.00 (	162.50)
610-5-8015-6230 EDUCATION/TRAINING	2,500.00	0.00	1,753.20	60.00	2.40	2,440.00
610-5-8015-6310 BLDG/GROUNDS MAINT & REPAIR	2,500.00	140.94	3,528.01	3,575.10	143.00 (	1,075.10)
610-5-8015-6322 TREATMENT PLANT MAINTENANCE	28,500.00	0.00	35,406.16	13,200.99	46.32	15,299.01
610-5-8015-6323 LIFT STATION MAINTENANCE	22,000.00	234.00	25,031.08	21,251.14	96.60	748.86
610-5-8015-6324 COLLECTION SYSTEM MAINTENANCE	5,000.00	119.00	296.22	1,367.73	27.35	3,632.27
610-5-8015-6331 GAS & OIL	3,000.00	80.70	2,378.79	1,874.64	62.49	1,125.36
610-5-8015-6332 VEHICLE/OPERATIONAL EQUIP RPR	8,000.00	183.69	1,614.44	8,311.32	103.89 (	311.32)
610-5-8015-6371 MIDAMERICAN UTILITY	46,000.00	1,692.99	39,288.05	32,497.99	70.65	13,502.01
610-5-8015-6373 PHONE - INTERNET	4,500.00	126.37	3,967.90	5,062.73	112.51 (	562.73)
610-5-8015-6375 IOWA ONE CALL	250.00	7.80	111.75	124.93	49.97	125.07
610-5-8015-6407 ENGINEERING EXPENSE	40,000.00	401.00	67,082.85	47,055.36	117.64 (	7,055.36)
610-5-8015-6408 PROPERTY INSURANCE	10,120.00	0.00	9,211.99	10,179.13	100.58 (	59.13)
610-5-8015-6411 LEGAL/PROFESSIONAL FEES	20,000.00	42.00	1,402.00	1,521.00	7.61	18,479.00
610-5-8015-6419 DATA PROCESSING	2,000.00	0.00	1,760.00	1,215.00	60.75	785.00
610-5-8015-6489 SLUDGEHAULING	27,000.00	0.00	0.00	24,700.29	91.48	2,299.71
610-5-8015-6490 OTHER PROFESSIONAL SERVICE	36,000.00	172.00	0.00	4,743.27	13.18	31,256.73
610-5-8015-6501 LABORATORY TESTING/SUPPLIES	11,500.00	690.00	12,094.09	10,206.39	88.75	1,293.61
610-5-8015-6504 MINOR EQUIPMENT	4,000.00	0.00	7,239.13	3,774.06	94.35	225.94
610-5-8015-6507 OPERATING SUPPLIES	3,000.00	113.30	1,901.18	2,309.04	76.97	690.96
610-5-8015-6508 POSTAGE/COPIES/BILLINGS	5,600.00	450.00	4,953.00	6,142.50	109.69 (	542.50)
610-5-8015-6799 OTHER CAPITAL OUTLAY	0.00	0.00	60,900.00	0.00	0.00	0.00
610-5-8015-6910 TRANSFERS OUT	120,220.00	117,610.00	3,397.50	120,220.00	100.00	0.00
613-5-8015-6407 ENGINEERING EXPENSE	500,000.00	0.00	0.00	0.00	0.00	500,000.00
613-5-8015-6767 WWTF IMPROVEMENTS	1,500,000.00	0.00	0.00	0.00	0.00	1,500,000.00
TOTAL SEWER & SEWAGE DISPOSAL	2,554,393.00	133,222.78	424,762.35	459,775.51	18.00	2,094,617.49

CITY OF EVANSDALE
 EXPENDITURES BY DEPARTMENT (UNAUDITED)
 AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

LANDFILL/GARBAGE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
670-5-8040-6057 YARDWASTE WAGES	3,891.00	435.74	4,553.74	6,893.85	177.17 (	3,002.85)
670-5-8040-6110 FICA - CITY CONTRIBUTION	241.00	26.91	278.53	423.27	175.63 (	182.27)
670-5-8040-6120 MEDICARE - CITY CONTRIBUTION	57.00	6.27	65.21	99.00	173.68 (	42.00)
670-5-8040-6130 IPERS - CITY CONTRIBUTION	367.00	41.14	418.58	649.51	176.98 (	282.51)
670-5-8040-6419 DATA PROCESSING	1,500.00	0.00	0.00	0.00	0.00	1,500.00
670-5-8040-6486 CLEANUP WEEK/OTHER EXP	15,581.00	0.00	4,225.22	1,195.13	7.67	14,385.87
670-5-8040-6487 RECYCLE COLLECTION	52,050.00	4,320.00	42,853.50	47,575.00	91.40	4,475.00
670-5-8040-6488 REFUSE COLLECTION	207,784.00	17,245.44	186,045.05	189,919.40	91.40	17,864.60
670-5-8040-6508 POSTAGE/COPIES/BILLINGS	5,400.00	450.00	4,953.80	4,951.20	91.69	448.80
TOTAL LANDFILL/GARBAGE	286,871.00	22,525.50	243,393.63	251,706.36	87.74	35,164.64

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

STORM WATER	CURRENT	CURRENT	PRIOR YEAR	CURRENT	% OF	BUDGET
DEPARTMENTAL EXPENDITURES	BUDGET	PERIOD	YTD BALANCE	YTD BALANCE	BUDGET	BALANCE
740-5-8065-6230 EDUCATION/TRAINING	700.00	0.00	561.88	411.88	58.84	288.12
740-5-8065-6323 STORM WATER MAINTENANCE	22,984.00	900.00	22,009.05	6,967.18	30.31	16,016.82
740-5-8065-6414 PRINTING & PUBLISHING EXPENSE	700.00	0.00	650.00	700.00	100.00	0.00
TOTAL STORM WATER	24,384.00	900.00	23,220.93	8,079.06	33.13	16,304.94

CITY OF EVANSDALE
EXPENDITURES BY DEPARTMENT (UNAUDITED)
AS OF: MAY 31ST, 2020

91.67% OF YEAR COMP.

NON-PROGRAM GEN REV

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR YTD BALANCE	CURRENT YTD BALANCE	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	10,936,284.00 =====	1,903,797.51 =====	4,081,216.36 =====	5,916,379.74 =====	54.10 =====	5,019,904.26 =====

MAY CODE ENFORCEMENT

DATE	ADDRESS	COMPLAINT/VIOLATION	RESOLUTION/RESOLVE
5/5/2020	745 GRAND BLVD	TRAILER NOT ON HARD SURFACE	IN COMPLIANCE 5/19/2020
5/5/2020	613 RIVER FOREST	VEHICLE NOT ON HARD SURFACE	IN COMPLIANCE 5/19/2020
5/5/2020	214 RANDALL	JUNK ON PROPERTY	IN COMPLIANCE 5/19/2020
5/5/2020	719 HUNTER	BOAT NOT ON HARD SURFACE	IN COMPLIANCE 5/19/2020
5/18/2020	218 5TH STREET	PROPERTY NEEDS MOWED	SENT 5 DAY NOTICE/CITY MOWED 5/27/2020
5/18/2020	1668 MICHIGAN	PROPERTY NEEDS MOWED	SENT 5 DAY NOTICE/IN COMPLIANCE 5/26/2020
5/26/2020	117 MARY	PROPERTY NEEDS MOWED	SENT 5 DAY NOTICE/IN COMPLIANCE 6/1/2020
5/26/2020	4024 LAFAYETTE	PROPERTY NEEDS MOWED	SENT 5 DAY NOTICE/CITY MOWED 6/1/2020
5/27/2020	227 RANDALL	PROPERTY NEEDS MOWED	SENT 5 DAY NOTICE/IN COMPLIANCE 6/2/2020

Circulation by Item Report Class

for the period
May 1, 2020 - May 31, 2020

<u>Adult</u>	
AF	71
ANF	5
Amags	Ø
LP	7
<hr/>	
	83
<u>Youth</u>	
YA	19
YF	13
YE	1
YNF	2
Ymags	Ø
Kits	1
<hr/>	
	36
<u>Multimedia</u>	
DVD	10
VHS	Ø
Books on tape/cd	Ø
music cd	Ø
Online	229
<hr/>	
	239
	<u>(358)</u>

Report Class	Checked In	Checked Out
000	0	0
100	2	0
200	1	0
300	5	1
400	0	0
500	0	0
600	1	0
700	1	0
800	0	0
900	2	2
Biography	8	2
Adult Fiction	89	71
Story Col.	0	0
J Numbers	0	0
Youth Biography	0	1
Youth Fiction	14	13
Juv. Story Col.	0	0
C Numbers	0	0
Children's Biog.	0	0
Children's Easy	2	1
Children's Story Col.	0	0
FS	0	0
SL	0	0
R	0	0
Video	0	0
Audio	0	0
Cake Pans	0	0
Equipment	0	0
VF	0	0
Adult Magazines	5	0
Misc.	0	0
Kits	1	1
Computer	0	0
Books on CD	0	0
Newspapers	0	0
000Y	0	0
100Y	0	0
200Y	0	0
300Y	0	0
400Y	0	0
500Y	0	0
600Y	0	0
700Y	1	1
800Y	0	0
900Y	3	0
Large Print	1	7
Youth Magazines	0	0
DVD	14	10
BBB	0	0
CD	0	0
Young Adult	16	19
Total:	166	129

Online + 229 = (358)

Circulation by Patron Class

for the period
May 1, 2020 - May 31, 2020

Evansdale 74
Elk Run 0
Gilbertville 0
County 0
Waterloo 54
CF 1
Raymond 0
Online 229

358

Patron Class	Checked In	Checked Out
Adult - Washburn	0	0
Youth - Evansdale	0	1
Youth - Washburn	0	0
Adult - Evansdale	86	73
Adult - Elk Run Heights	13	0
Adult - Raymond	1	0
Adult - Waterloo	46	45
Adult - Independence	0	0
Adult - Cedar Falls	1	1
Adult - LaPorte City	0	0
Adult - County Borrower	4	0
Youth - Elk Run Heights	0	0
Youth - Raymond	0	0
Youth - Waterloo	9	9
Youth - Independence	0	0
Youth - LaPorte City	0	0
Youth - Cedar Falls	3	0
Youth - County Borrower	0	0
Adult - Winthrop	0	0
Adult - Gilbertville	0	0
Youth - Winthrop	0	0
Youth - Gilbertville	0	0
Adult - Waverly	0	0
Youth - Waverly	0	0
Adult - Cedar Rapids	0	0
Adult - Jesup	0	0
Youth - Cedar Rapids	0	0
Youth - Jesup	0	0
Libraries and home delivery	3	0
Adult - Oelwein	0	0
Youth - Oelwein	0	0
Adult - Westgate	0	0
Youth - Westgate	0	0
Adult - New Hartford	0	0
Youth - New Hartford	0	0
Adult - Brandon	0	0
Adult - Denver	0	0
Youth - Aplington	0	0
Adult - Dunkerton	0	0
Youth - Dunkerton	0	0
Adult - Fairbank	0	0
Adult - Out of State	0	0
Adult - Charles City	0	0
Youth - Charles City	0	0
Adult - Hazleton	0	0
Youth - Hazleton	0	0
Adult - Other	0	0
Adult - Hudson	0	0
Youth - Hudson	0	0
Adult - Traer	0	0
Adult - Des Moines	0	0
Adult - Grundy Center	0	0
Youth - Grundy Center	0	0
Adult - Newton	0	0
Youth - Newton	0	0
Adult - Dike	0	0
Youth - Dike	0	0
Daycares	0	0
Youth - Fairbank	0	0
Adult - Grinnell	0	0
Youth - Other	0	0
Adult - Clarksville	0	0
Youth - Clarksville	0	0
Adult - Dewar	0	0
Total:	166	129

Online + 229 = 358

EVANSDALE PUBLIC LIBRARY
MONTHLY CIRCULATION REPORT
May 2020

(CLOSED to public thru May 19, 2020 for COVID-19)

OF MATERIALS CHECKED OUT:

Adult Non-fiction	5	Youth Non-fiction	2
Adult Fiction	71	Youth Fiction (YA = 19 YF = 13)	32
Adult Magazines	0	Young Easy	1
Large Print	7	Youth Magazines	0
		Kits	1
Total Adult	83	Total Youth	36
↓ from 2019	368	↑ from last month	30
		↓ from 2019	71
		↑ from last month	26

Misc (Travel guides, other)	00
Newspapers	00
TOTAL PRINT	119
↓ from 2019	439
↑ from last month	56

Video tapes	000
DVD	010
Books on tape/CD	000
Music CDs	000
ONLINE Database uses (1) – Video (0) – Magazines (4) - Audiobooks (92) - E-books (132)	229
Misc other (Equipment, games, etc.)	000
TOTAL NON-PRINT	239
↓ from 2019	063
↑ from last month	011

OF INTERLIBRARY LOANS: (Information taken directly from SILO statistics)

Will send/not send	00/00
Requested/Received	00/00

TOTAL # OF ALL MATERIALS CHECKED OUT: 358 (129 + 229 Online Uses)
 From last month ↑ 067
 From 2019 ↓ 502

OF ITEMS LOANED TO EVANSDALE RESIDENTS:

2020	74 of total 358 (20.7%)
2019	371 of total 860 (43.1%)

OF ITEMS LOANED TO NON-EVANSDALE RESIDENTS

		+/- FROM 2019
**Elk Run Heights	000	-038
**Gilbertville	000	-010
**County	000	-035
Waterloo	054	-095
Cedar Falls	001	-001
Raymond	000	-005
Dewar	000	-001
Hudson	000	-002
Jesup	000	+/-0
Oelwein	000	+/-0
Washburn	000	-009
Daycares	000	+/-0
Libraries/At-home delivery	000	+/-0
+005	229	-009

Total number of library users: Approx.65 ↑ from last month: 65 ↓ from 2019: 682 ↓ from 2018: 578

Day with highest number of users: 12 users on May 29th

Day with lowest number of users: 5 users on May 21st and May 22nd

Number of days open: 9 **CLOSED THRU MAY 19, 2020 DUE TO COVID-19**

Number of hours open: 61 hours

Avg number of library users per day: 8 ↑ from last month: 8 ↓ from 2019: 21

Number of computer users: 94 (12 Int, 81 Wireless, 1 Kids) ↓ from last month: 29 **2019: 247** ↓ from 2019: 153

Number of Computer hours logged: 7342 minutes = 122.366 hrs ↓ from last month: 39.134 hrs ↓ from 2019: 168.8hrs

MONTHLY TOTAL:4

OF NEW LIBRARY CARDS ISSUED: 1

OF REISSUED or RENEWED CARDS: 3

	ADULT	YOUTH	ADULT	YOUTH
Cedar Falls	-	-	-	-
County	-	-	-	-
Dewar	-	-	-	-
Dunkerton	-	-	-	-
Elk Run	-	-	-	-
Evansdale	-	-	3	-
Gilbertville	-	-	-	-
Jesup	-	-	-	-
LPC	-	-	-	-
Raymond	-	-	-	-
Waterloo	1	-	-	-
Washburn	-	-	-	-
Libraries/ Home Delivery/ Daycares	-	-	-	-

MONEY TURNED INTO CITY OF EVANSDALE

\$ 7.90

Book sales	\$2.50
Computer copies	1.10
Duplicate cards	0.00
Faxes and others	2.90
Fines	0.00
Photocopies	1.40
Refunds	0.00

MONEY TURNED INTO FRIENDS OF LIBRARY

\$ 0.00

Donations	0.00
Ink Recycling	0.00

MONTHLY GRAND TOTAL: \$ 7.90 ACCUMULATED FY TOTALS to CITY: \$1466.84 to FOL: \$127.26

PRINT MATERIALS PROCESSED AND ADDED TO COLLECTION: 60

Adult fiction	009	Miscellaneous	000
Adult Non-fiction	005	Reference	000
Large Print	000	Youth Magazines	000
Magazines	016	Youth non-fiction	006
Kits	000	Young Easy	016
		Youth Fiction	004
ILL Books	000	Young Adult	004

VIDEOS, DVDs, AUDIO, CDs PROCESSED AND ADDED TO COLLECTION: 4

	New	Donated
VHS	000	000
DVD	004	000
Audiobooks	000	000
CDs	000	000

ITEMS AUTOMATED AND WEEDED FROM COLLECTION:

Items Added (Computer)	Items deleted (Computer)	# of books/videos withdrawn	Retail cost of books/videos withdrawn
64	0	0	\$0

ITEMS OVERDUE:

20 items overdue this month

1987 items due total thru end of the current reporting month (-94 from last month)

EVANSDALE PUBLIC LIBRARY
MONTHLY BOARD OF TRUSTEES MEETING
Held at the Evansdale City Hall – Council Chambers
Monday, May 18, 2020 – 6:00 p.m.
CANCELLED DUE TO COVID-19

Due to the COVID-19 Coronavirus pandemic, no meeting will be held during the month of May.

Reminder:
Date and Time of next meeting will be June 15, 2020 – 6:00 p.m.

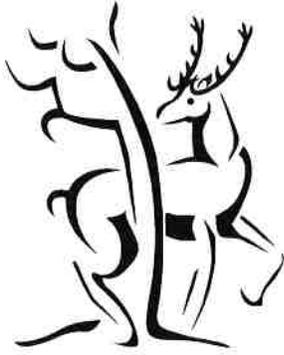
EVANSDALE PUBLIC LIBRARY
MONTHLY BOARD OF TRUSTEES MEETING
Held at the Evansdale City Hall – Council Chambers
Monday, June 15, 2020 – 6:00 p.m.

Please power off or set to vibrate all cell phones during the Library Board meeting

1. Call to Order
2. Roll Call
3. Approval of February 17 2020 Monthly Meeting Minutes
4. Approval of March 16 2020 Monthly Meeting Minutes
5. Approval of April 20 2020 Monthly Meeting Minutes
6. Approval of May 18 2020 Monthly Meeting Minutes
7. Approval of March bills to be paid in March
8. Approval of April bills to be paid in June
9. Approval of May bills to be paid in June
10. Approval of June bills to be paid in June
11. Treasurer's Report
12. Circulation Reports
13. Old Business
 - a. COVID-19 Update
14. New Business
 - a. Approval of County Contract for FY21
 - b. Pre-approval to submit any last minute bills to be paid in June
 - c. Summer Reading Program - Discuss
 - d. Establish hourly rate of pay for Director
 - e. Establish hourly rate of pay for Library Assistant
 - f. New website ideas
15. Discussion
16. Adjournment

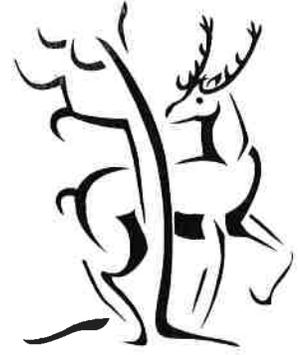
Reminder:

Date and Time of next meeting will be July 20, 2020 – 6:00 p.m.



Park & Recreation Commission

Monday March 2, 2020
6:00 p.m.
Evansdale City Council Chambers



1. Call to order: 6:00, all present.
2. Approval of the March 2, 2020 agenda: Motion by Travis, 2nd by Ron, motion carried.
3. Approval of the February 3, 2020 regular meeting minutes and February 10, 2020 special meeting minutes: Motion by Travis, 2nd by Craig, motion carried.
4. Reports
 - a. Treasurers Report: report attached.
 - b. Friday Night Rec: 3 sessions last month, 4 sessions remaining.
5. Approval of Bills and Authorization to pay: Motion by Travis, 2nd by Ron, motion carried.
6. Presentation from Cody Leseman with INRCOG – Boat Dock Improvement Project: Cody presented to the City Council two weeks ago. Design options were provided. This is similar to improvements recommended to other counties. The Cedar River will be designated as a waterway. Design work is at no cost to us, changes can be made as needed, but would need to be made in the next couple of months.
7. Park Board to consider the Proposed Dog Park: At a recent meeting, the name “Willow Run” has been formalized.
8. Park Board to consider Playground upgrades: The previous Mayor made proposals to include pickle courts and fitness stations when applying for grants. Waiting for approval to leave those out.
9. Park Board to consider the Campground rates and/or rules: Change, no change! We should develop guidelines for late payment and abandoned tents. Add a line to registration packet that says by registering they agree to campground rules. And another that says they are responsible the actions of their guests. Brent requested a T-shirt and lanyard that identifies him as the camp host.
10. Discussion:
 - A) Roger needs \$700 for maintenance items.
 - B) It will cost \$400 to repair the steering on the sludge truck.
 - C) It would cost between \$9,000 to \$12,000 to replace the golf cart. Travis suggested we get it street legal.
 - D) Mediacom – commercial projects – run lines for full hookups?

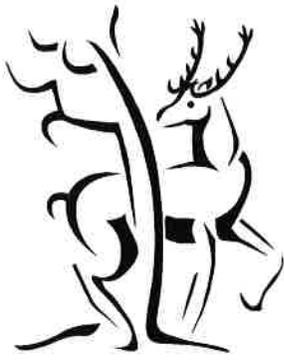
- E) Jessica's shelter needs grading and re-seeding.
- F) Potential lighting on Angel Island.
- G) Gardner Park volleyball poles are set, waiting for sand.
- H) We need new shower curtains for the shower house.

11. Adjournment: 7:38, motion by Travis, 2nd by Ron, motion carried.

Respectfully submitted,

Rick Nolan

A handwritten signature in cursive script, appearing to read "Rick Nolan", followed by a long horizontal flourish.



Park & Recreation Commission

Monday April 23, 2020
6:00 p.m.



The April 23, 2020 Park Meeting was held electronically via Zoom.

1. Call to order at 6:00, all present except Craig.
2. Approval of the April 23rd, 2020 agenda. Motion to approve by Travis with correction of date, 2nd by Ron. Motion carried.
3. Discussion/approval for Perry Hershberger Construction LLC to replace roofs at the Deerwood Beach House and Fireman's Shelter with metal roofs for \$12,327.00 (See attached bid sheets). Beach house at \$8,700 plus extra for rafters at \$30 per hour. Motion by Travis not to exceed \$10,000, 2nd by Rick, motion carried. Shelter at \$3,940 plus \$30 per hour for rafters. Motion by Travis not to exceed \$5,000, 2nd by Ron, motion carried.
4. Discussion/action reference playground grants: We are waiting on Lawcon details. We can move forward with other parks. What size of playgrounds, and how to divide available dollars between parks? Travis will get bids on 30-40-50-60-75 thousand dollar playgrounds, then we can pick and choose.
5. Discussion/action reference seasonal campers: The rate is \$1,600 for the season. If already paid we will issue a credit of \$8.75 per day to be applied to next season.
6. Discussion:
 - A) Roger is removing trees and stumps.
 - B) Gaga pits at Deerwood, Gardner, and Casebeer? Estimated cost of \$200.
7. Adjournment: 6:55. Motion by Travis, 2nd by Ron, motion carried.

Respectfully submitted,

Rick Nolan

PLANNING & ZONING COMMISSION
EVANSDALE CITY HALL
APRIL 30, 2020

The Planning & Zoning Commission conducted the meeting on April 30, 2020 via gotomeeting.com to be in conformance with the Governor's Proclamation of Disaster Emergency dated April 02, 2020. Due to the COVID-19 pandemic, an in-person meeting was impractical. Chairman Sandy Clements was connected by video but experienced sound problems so Vice-Chairman John Peverill called the meeting to order at 7:01 p.m. Members present in order of roll call: Matt Boquist, Sandy Clements, Sandy Francis, John Peverill, Scott Strader, Denny Wilson and Loraine Atkins. Quorum present.

Wilson/Peverill to approve the April 30, 2020 agenda. Ayes – Six. Motion carried.

Approval of the April 23, 2019, May 02, 2019, May 28, 2019, and July 29, 2019 meeting minutes: Wilson/Peverill to approve. Ayes – Six. Motion carried.

Resolution 01-2020 approving the Preliminary Plat for the Net Lease Development, LLC Burger King on behalf of Pilot Travel Center: John Shavon was present to answer questions. John Peverill expressed displeasure that a site was chosen that necessitated a variance to be granted by the Board of Adjustment.

Chairman Sandy Clements joined the meeting with both video and sound at the end of this discussion, and the Vice-Chairman turned the meeting over to her for completion. Wilson/Peverill to approve Resolution 01-2020, approving the Preliminary Plat. Ayes – Seven. Motion carried.

Resolution 02-2020 approving the Final Plat for the Net Lease Development, LLC Burger King on behalf of Pilot Travel Center – contingent upon Council's approval of the Preliminary Plat. All sub-division requirements set forth have been met prior to meeting with City Council are completed to the satisfaction of the City Clerk and City Engineer: Wilson/Strader to approve the Final Plat and forward it to the City Council for consideration. Ayes – Seven. Motion carried.

At this time, Chairman Clements welcomed new member, Matt Boquist, to the commission.

Election of Officers: a) Chairperson; b) Vice-Chairperson; and c) Secretary. After a short discussion, Clements/Wilson to elect Scott Strader as Chairman, John Peverill as Vice-Chairman, and Sandy Clements as Secretary. Ayes – Seven. Motion carried. Mrs. Clements finished leading the meeting.

Discussion: it was the consensus of the members that this first electronic meeting went smoother than anticipated.

Wilson/Peverill to adjourn. Ayes – Seven. Motion carried. The meeting adjourned at 7:15 p.m.



Sandra E. Clements, Secretary

**EVANSDALE POLICE DEPARTMENT
CITY COUNCIL REPORT
MAY 2020**

CALLS FOR SERVICE	327	
ARRESTS	19	
OFFENSES	58	
OFFENSES CLEARED	96.6%	
TRAFFIC CITATIONS	16	
CRIMINAL CITATIONS	6	
MUNICIPAL INFRACTIONS	1	
WARNINGS	3	
ERO'S	0	
MAY FINES AND SURCHARGES		\$ 1,898.70
BUDGET YTD FINES AND SURCHARGES		\$22,622.37

**EVANSDALE POLICE DEPARTMENT
CITY COUNCIL REPORT
ELK RUN HEIGHTS
MAY 2020**

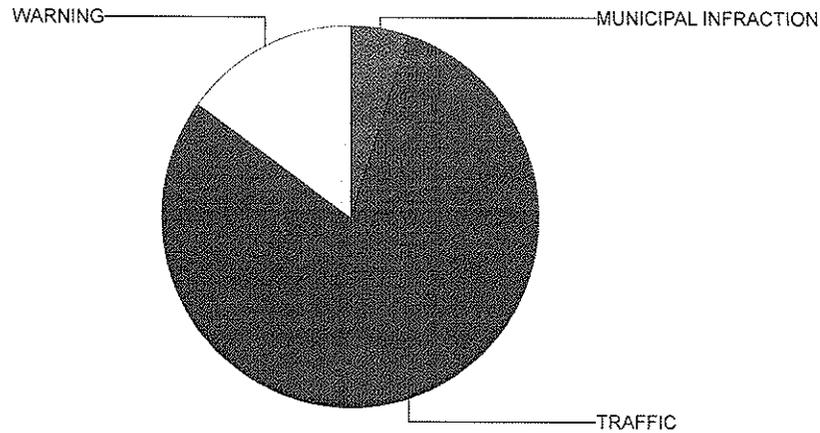
CALLS FOR SERVICE	29
ARRESTS	0
TRAFFIC CITATIONS	1
CRIMINAL CITATIONS	0
WARNINGS	0
ERO'S	0

MAY FINES AND SURCHARGES	\$ N/A
BUDGET YTD FINES AND SURCHARGES	\$ 2,929.08

EVANSDALE POLICE DEPARTMENT

Citation Summary Type/Charge

05/01/2020 thru 05/31/2020



MUNICIPAL INFRACTION	1
OTHER OFFENSES	1
TRAFFIC	16
CITY:DISPLAY PLATE	1
CITY:FAILURE TO OBEY STOP SIGN	1
CITY:NDL	1
CITY:REGISTRATION VIOL	1
CITY:SPEED VIOLATION	8
FAIL TO MAINTAIN CONTROL	1
FAIL TO OBEY TRAFFIC CONTROL	1
SPEEDING\CLEAR DISTANCE	2
WARNING	3
CITY:SPEED VIOLATION	1
NO INSURANCE	2
Total records for this report:	20

EVANSDALE WATER WORKS
BOARD OF TRUSTEES MEETING
MARCH 10, 2020

The Board of Trustees of the Evansdale Water Works met in regular session at City Hall in Evansdale, Iowa, on the above date. Chairman Fred Morris called the meeting to order at 1:00 p.m. Members present in order of roll call: Dottie A. Wear and Kent R. Patterson. Fred B. Morris participated by telephone. Quorum present.

Wear/Patterson to approve the March 10, 2020 agenda. Ayes – Three. Motion carried.

Patterson/Wear to approve the following Consent Agenda items: a) Approval of the February 11, 2020 Regular Board Meeting Minutes as submitted; b) Approval of the Accounts Reconciliation Report for February 2020; and c) Approval of the Treasurer's Report for February 2020. Ayes – Three. Motion carried.

Wear/Patterson to approve and authorize transfers and payment of claims as listed: Acco Unlimited Corp 378.00; Advantage Administrators 9.80; Benham, Blane 25.00; City of Evansdale 472.64; Correll Sheerer Et Al 200.00; EFTPS 878.14; Courier Communications 124.99; Gehrkes Hardware LLC 78.10; IAMU 948.00; Iowa One Call 5.24; IPERS 1,111.52; Mediacom 47.38; Metropolitan Life Ins 388.53; MidAmerican Energy Inc 1,818.95; Postmaster 175.00; Storey Kenworthy Corp 11.07; Treasurer State of Iowa 97.00; US Cellular 49.44; Wellmark Inc 2,482.74; Wex Bank 89.18. February Revenue: Deposits 1,830.00; Water Fund 52,457.96; Sewer Fund 61,258.61; Garbage Fund 24,790.15; and Storm Water Fund 2,462.28. Ayes – Three. Motion carried.

Public Hearing: FY 2020-2021 Proposed Budget. Wear/Patterson to open the Public Hearing at 1:01 p.m. Ayes – Three. Motion carried. Written comments: none received. Oral comments: none. Patterson/Wear to close the Public Hearing at 1:02 p.m. Ayes – Three. Motion carried.

Pass & adopt Resolution No. 410 adopting FY 2020-2021 Budget: Wear/Morris to adopt said Resolution. Revenues: \$617,410.00. Expenditures: \$690,079.00. Ayes – Three. Motion carried.

Discuss purchase of a valve turner: Plant Manager Mike Ellison explained how this piece of equipment works and the features that it has. One person can operate it. Morris/Wear to authorize the purchase of a valve turner in the amount of \$2,400.00. Ayes – Three. Motion carried.

Authorize employee to attend 2020 Consumer Confidence Workshop April 17, 2020: Wear/Patterson to authorize Plant Manager Mike Ellison to attend the Workshop at a cost of \$50.00. Ayes – Three. Motion carried.

Discussion: Mr. Ellison updated the Board on the recent problems with the meter head on Well #5. Office Manager Sandy Clements will be exploring the ability to do credit & debit card payments, including the costs to both the Water Works and the customers, and bring information back to the Board.

Morris/Wear to adjourn. Ayes - Three. Motion carried. The meeting adjourned at 1:20 p.m.

Fred Morris, Chairman

Sandra E. Clements, Secretary

EVANSDALE WATER WORKS
BOARD OF TRUSTEES MEETING
MAY 12, 2020

The Board of Trustees of the Evansdale Water Works met in regular session on the above date. Chairman Fred Morris called the meeting to order at 1:09 p.m. The meeting was held via Zoom.com since public restrictions due to the COVID-19 pandemic made an in-person meeting impractical. Members present in order of roll call: Fred B. Morris and Dottie A. Wear. Kent R. Patterson arrived at 1:19 p.m. Quorum present.

Wear/Morris to approve the May 12, 2020 agenda. Ayes – Two. Motion carried.

Morris/Wear to approve the following Consent Agenda items: a) Approval of the March 10, 2020 Regular Board Meeting Minutes as submitted; b) Approval of the Accounts Reconciliation Report for March 2020; c) Approval of the Accounts Reconciliation Report for April 2020; d) Approval of the Treasurer's Report for March 2020; and e) Approval of the Treasurer's Report for April 2020. Ayes – Two. Motion carried.

Wear/Morris to approve and authorize transfers and payment of claims as listed: Acco Unlimited Corp 1,667.95; Advantage Administrators 19.60; BMC Aggregates LC 166.35; City of Evansdale 100,387.51; Courier Communications 106.28; EFTPS 1,812.89; Evansdale Water Works 48.00; Frickson Backhoe & Trucking 10,000.00; Frickson Bros. Excavating 4,260.00; Gehrkes Hardware LLC 108.84; Iowa One Call 11.70; IPERS 2,292.87; Mediacom 94.76; Menards Inc 51.49; Metropolitan Life Ins 777.06; MidAmerican Energy Inc 3,321.31; Northway Well & Pump Co 1,325.00; Postmaster 404.00; Storey Kenworthy Corp 71.50; Treasurer State of Iowa 6,929.00; Tyler Technologies Inc 2,111.07; Utility Equipment Co 180.80; Verizon 48.14; Wellmark Inc 4,965.48; Wex Bank 151.34; Deposits Applied February-April 7,245.86; and February-April 2020 payroll 36,063.44.

March Revenue: Deposits 1,946.00; Water Fund 43,430.40; Sewer Fund 48,028.97; Garbage Fund 21,035.47; and Storm Water Fund 1,906.84.

April Revenue: Deposits 3,925.00; Water Fund 39,705.79; Sewer Fund 47,046.80; Garbage Fund 23,069.21; and Storm Water Fund 1,905.15. Ayes – Two. Motion carried.

Authorize adding \$10,000.00 to Capital Expenditures CD No. 7257 for a total of \$20,000.00: Morris/Wear to add \$10,000.00 to the above CD For a total of \$20,000.00 for a term of twelve months at Chicago Central & Commerce Credit Union. The Board briefly discussed the pros/cons of earmarking money for future capital expenditures or paying off some of our loans. Information on our loans will be included in the next board packet. Trustee Kent Patterson arrived during this discussion. Ayes – Three. Motion carried.

Authorize renewal of Capital Expenditures CD No. 7267 for \$50,000.00: Morris/Wear to renew the CD for twelve months at CCCCUCU. Ayes – Three. Motion carried.

Approve Deerwood Park Estates Construction Plans for Phase I and authorize water supply construction permit be submitted to IDNR: EWW Engineer Bill Claassen has approved the plans. Wear/Patterson to approve and authorize the above actions. Ayes – Three. Motion carried.

Discuss hiring part-time seasonal help: talks will continue with the Fire Chief to see if fire personnel would be willing to do this and determine a cost.

Review two quotes and approve street repair expense due to water main breaks: the Board discussed going with the lowest cost quote or the quote from the local company. Consensus of the Board was to stay with the local quote because the cost difference was not that much (\$0.40/sq. ft.). Morris/Patterson to accept the quote from Lucas Asphalt Paving to repair the following streets at \$4.15/sq. ft: Bellefontain, Miner, Hansen, and Knudson. Since these quotes also include work to be done for the City, and the city council doesn't meet until next week, if the Council decides to go with the lowest quote, the Board will accept that decision so that the project isn't held up until the Board's next meeting on June 09, 2020. Ayes – Three. Motion carried.

Update on procedure changes due to COVID-19 pandemic: late charges are still in effect for accounts that are not paid by the 15th of the month, but no one is shut off for non-payment or charged the \$50.00 collection charge. We were not required to temporarily stop the shutoff process but are going along with the utilities that are regulated by the Iowa Board of Utilities. When they resume shutting off accounts, we will too, probably not until next month. Overall, things are going well: customers are making payments by mail, automatic draft, online, or in the library book return slot, and we are communicating by phone, email, and mail.

Update on ability to make credit/debit card payments: two companies are being explored. Once a decision is made, the process could be up and running in about three weeks.

Pass & adopt Resolution No. 411 Increasing the Minimum Water Rate and Pass & adopt Resolution No. 412 Increasing the Quarterly Capital & Maintenance Charge: both resolutions were considered with one motion. Patterson/Morris to pass and adopt both Resolutions, No. 411 and No. 412. These were discussed during budget talks and are necessary for increases due to inflation and to fund capital projects. The minimum water rate will increase \$1.00 per quarter, from \$45.00 to \$46.00, for all customers. The Maintenance Charge will increase \$0.25 per quarter, from \$11.25 to \$11.50. The new rates will begin with all bills due July 01, 2020 and thereafter. Ayes – Three. Motion carried.

Discussion: Dottie Wear asked about the progress on the GIS program. Apparently, things are on hold until the City explores another company.

Patterson/Wear to adjourn. Ayes - Three. Motion carried. The meeting adjourned at 2:10 p.m.

Fred Morris, Chairman

Sandra E. Clements, Secretary

Applicant License Application (LA0000332)

Name of Applicant: <u>Evansdale Amvet Post #31</u>		
Name of Business (DBA): <u>Carl Letney Amvet Post #31</u>		
Address of Premises: <u>706 Colleen Ave</u>		
City <u>Evansdale</u>	County: <u>Black Hawk</u>	Zip: <u>5070700</u>
Business	<u>(319) 234-9688</u>	
Mailing	<u>706 Colleen Avenue</u>	
City <u>Evansdale</u>	State <u>IA</u>	Zip: <u>507070000</u>

Contact Person

Name <u>Carl Yant</u>	
Phone: <u>(319) 291-9821</u>	Email <u>Amvets.post31@gmail.com</u>

Classification Class A Liquor License (LA) (Private Club)

Term:12 months

Effective Date: 07/22/2019

Expiration Date: 07/21/2020

Privileges:

Class A Liquor License (LA) (Private Club)

Outdoor Service

Sunday Sales

Status of Business

BusinessType: <u>Privately Held Corporation</u>	
Corporate ID Number: <u>XXXXXXXXXX</u>	Federal Employer ID <u>XXXXXXXXXX</u>

Ownership

David Cummings

First Name: David

Last Name: Cummings

City: evansdale

State: Iowa

Zip: 50707

Position: commander

% of Ownership: 0.00%

U.S. Citizen: Yes

Gary Sauser

First Name: Gary

Last Name: Sauser

City: Evansdale

State: Iowa

Zip: 50707

Position: Finance Officer

% of Ownership: 0.00%

U.S. Citizen: Yes

Insurance Company Information

Insurance Company: <u>Integrity Insurance</u>
--

Insurance Company: Integrity Insurance

Policy Effective Date: 07/22/2019

Policy Expiration 07/22/2020

Bond Effective

Dram Cancel Date:

Outdoor Service Effective

Outdoor Service Expiration

Temp Transfer Effective

Temp Transfer Expiration Date:



Contracted Education Proposal: July 1, 2020-June 30, 2023

This proposal is between Black Hawk County Conservation Board (BHCCB) and the cities of Cedar Falls, Elk Run Heights, Evansdale, Hudson, Raymond and Waterloo.

Black Hawk County Conservation's Hartman Reserve Nature Center will partner with the cities of Cedar Falls, Elk Run Heights, Evansdale, Hudson, Raymond and Waterloo to organize and conduct storm water education sessions. This effort will occur under the direction of city staff and BHCCB. Education sessions will occur throughout FY 2021-2023(July 1-June 30) consisting of school groups, field trips, public programs and summer camps.

Overview

- General storm water education fact sheets and or brochures will be made available. These fact sheets shall present information regarding storm water impacts on water quality and measures residents can implement to reduce water quality degradation from storm water.
- Informational articles will be provided for use in city newsletter 2 times per year which presents information regarding the impacts of storm water on water quality and measures residents can implement.
- BHCCB will provide a wide range of hands on water quality and storm water themed programs(both in person and virtual) to classrooms, and visitors of the nature center who attend programming for school trips, summer camps, as well as public and private programs.
- This program will allow the participating municipalities to remain in compliance with their DNR issued NPDES (National Pollutant Discharge Elimination System) general permit #2, which contains a public education and outreach programming requirement.
- The partnership provides a cost effective way for the surrounding communities to meet the federal requirements.
- Programs can include; stream table lessons which demonstrate the watershed concept and provides appropriate lessons on the forces of erosion. Live animal exhibits where children get to meet some of the animals that depend on clean water, while learning how water quality affects them. Fishing/canoeing/kayaking where we teach lifelong appreciation of recreational activities that are directly impacted by water quality. These activities and many more are available to teachers, childcare centers, and the public.
- This initiative will help BHCCB build additional water quality lessons into existing programs and curriculum as well as allow us to provide new and innovative programs.

Project Coordination: BHCCB will provide program planning, set up, equipment, maintenance and storage of equipment along with billing and registration. Reports will be submitted to each individual city at the end of each fiscal year.

Staff: BHCCB has two full time naturalists who plan, organize and implement education programs for children and adults. These staff will lead the watershed education initiative.

Budget: The incorporation of water quality lessons into existing programs, city specific programs, and cost share matching from each of the participating municipalities allows this to be a cost effective education program. BHCCB staff program budget: \$5,504.00

City	Population	Min. Contribution	% of total	Cost Share by Pop.	Cost share including min. Contribution
Waterloo	68,366	\$250.00	57.95%	\$2,320.31	\$2,570.31
Cedar Falls	40,566	\$250.00	34.38%	\$1,376.57	\$1,626.57
Evansdale	4,770	\$250.00	4.04%	\$161.76	\$411.76
Hudson	2,353	\$250.00	1.99%	\$79.68	\$329.68
Raymond	795	\$250.00	0.68%	\$27.24	\$277.24
Elk Run Heights	1,133	\$250.00	0.96%	\$39.44	\$288.44
Total	117,983	\$1,500	100%	\$4,004.00	\$5,504.00

Deliverables: BHCCB will provide programming (both in person and virtual) for field trips, classrooms, and visitors with hands on water quality themed programs that will meet the required education component of the Iowa DNR MS-4 Storm Water Mandate. In FY2019 over 3,000 individuals received this instruction. BHCCB will track the numbers and provide the report at the end of the year or as requested.

Invoice: BHCCB will invoice the cities at the beginning of each fiscal year and it will be payable in 60 days.

Signature Page: Attached please find the signature page.

Signature Page: Contracted Storm Water Education Proposal July 1, 2020- June 30, 2023

Amy Davison, Nature Center Manager, Black Hawk County Conservation

Rob Green, Mayor, City of Cedar Falls

Kristi Lundy, Mayor, City of Elk Run Heights

Troy Beatty, Mayor, City of Evansdale

George Wessel, Mayor, City of Hudson

Gary Vick, Mayor, City of Evansdale

Quentin Hart, Mayor, City of Waterloo

Applicant License Application ()

Name of Applicant: <u>CASEY'S MARKETING</u>		
Name of Business (DBA): <u>CASEY'S GENERAL STORE #1084</u>		
Address of Premises: <u>3601 LAFAYETTE RD</u>		
City <u>Evansdale</u>	County: <u>Black Hawk</u>	Zip: <u>50707</u>
Business <u>(319) 235-3002</u>		
Mailing <u>PO BOX 3001</u>		
City <u>ANKENY</u>	State <u>IA</u>	Zip: <u>50021</u>

Contact Person

Name <u>JESSICA FISHER-COMSTOCK</u>
Phone: <u>(515) 446-6404</u> Email <u>JESSICA.FISHER@CASEYS.COM</u>

Classification Class E Liquor License (LE)

Term:12 months

Effective Date: 07/01/2020

Expiration Date: 01/01/1900

Privileges:

- Class B Wine Permit
- Class C Beer Permit (Carryout Beer)
- Class E Liquor License (LE)
- Sunday Sales

Status of Business

BusinessType: <u>Publicly Traded Corporation</u>
Corporate ID Number: <u>XXXXXXXXXX</u> Federal Employer ID <u>XXXXXXXXXX</u>

Ownership

42-0935283 CASEY'S GENERAL STORES, INC.

First Name: 42-0935283 **Last Name:** CASEY'S GENERAL STORES, INC.
City: ANKENY **State:** Iowa **Zip:** 50021
Position: OWNER
% of Ownership: 100.00% **U.S. Citizen:** Yes

MEGAN ELFERS

First Name: MEGAN **Last Name:** ELFERS
City: CLIVE **State:** Iowa **Zip:** 50325
Position: PRESIDENT
% of Ownership: 0.00% **U.S. Citizen:** Yes

JOHN SOUPENE

First Name: JOHN **Last Name:** SOUPENE

City: ANKENY
Position: VICE PRESIDENT

State: Iowa Zip: 50023

% of Ownership: 0.00%

U.S. Citizen: Yes

JULIA JACKOWSKI

First Name: JULIA
City: URBANDALE
Position: SECRETARY

Last Name: JACKOWSKI
State: Iowa Zip: 50322

% of Ownership: 0.00%

U.S. Citizen: Yes

JAMES PISTILLO

First Name: JAMES
City: URBANDALE
Position: TREASURER

Last Name: PISTILLO
State: Iowa Zip: 50323

% of Ownership: 0.00%

U.S. Citizen: Yes

Insurance Company Information

Insurance Company:	<u>Merchants Bonding Company</u>		
Policy Effective Date:	<u>07/01/2020</u>	Policy Expiration	<u>01/01/1900</u>
Bond Effective	<u>2</u>	Dram Cancel Date:	
Outdoor Service Effective		Outdoor Service Expiration	
Temp Transfer Effective		Temp Transfer Expiration Date:	

RESOLUTION 6419

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EVANSDALE, IOWA, THAT
THE FOLLOWING BILLS BE PAID AND THE TRANSFERS ARE HEREBY ALLOWED**

ACTION SIGN	YW-YARD WASTE SIGN	281.39
ADVANCED AUTOMOTIVE	FD-ROAD TEST #238	84.00
	FD-BRAKE PADS/ROTORS #238	829.43
	TOTAL	913.43
ALL STATE RENTAL	YW-AUGER RNTL-YRD WASTE SIGN	70.00
AMERIGAS	PK-PROPANE/SHOWER HOUSE	117.00
AMVETS POST #31	CH-2-FLAGS	180.00
ARCTIC GLACIER	PK-ICE	153.00
ROB SAND, AUDITOR OF STATE	FY19 AUDIT	15,845.55
	FY19 AUDIT STATUTORY FEE	425.00
	TOTAL	16,270.55
A-5/5/2020 B & B BUILDERS	RU-STREET REPAIRS	11,007.00
	SW-STREET REPAIRS	2,614.00
	TOTAL	13,621.00
BLACKHAWK WASTE	MAY 2020 RECYCLE	4,330.00
	MAY 2020 GARBAGE	17,285.36
	TOTAL	21,615.36
BOLTON & MENK	PY-DORIS DR/BURGER KING	3,145.00
	SR-GENERATORS-ARBUTUS/E END	4,887.25
	TOTAL	8,032.25
BOUND TREE	FD-3 BOXES NITRILE GLOVES	44.97
	FD-MEDICAL SUPPLIES	29.98
	FD-MEDICAL SUPPLIES	115.66
	FD-BACKBOARD STRAPS #237 & 238	141.48
	FD-MEDICAL SUPPLIES	30.60
	TOTAL	362.69
CITY LAUNDERING	LIB-MONTHLY MATS	44.28
	CH-MONTHLY MATS	77.15
	TOTAL	121.43
CITY OF WATERLOO	SR-DUMP COMBO TRUCK	140.00
COMPUTER TROUBLESHOOTERS	CH-REPLACE WIFI ADAPTER	225.00
COURIER	PY-5/19 MINUTES/BILLS	146.38
CULLIGAN	SR-WATER	20.00
DALTON P&H	CH-FILTERS	43.66
DERBYSHIRE, CHERIE	PK-6-SHOWER CURTAINS	89.94
A-1/21/2020 ELECTRIC PUMP	SR-E END/ARBUTUS LFT STN CNTRL	20,700.00
EMERGENCY MEDICAL	FD-9 BOXES NITRILE GLOVES	138.21
	FD-8 BOXES NITRILE GLOVES	124.02
	TOTAL	262.23
EWV	PD-WATER EXPENSE	60.39
	FD-WATER EXPENSE	60.38
	PK-WATER EXPENSE	29.04
	CH-WATER EXPENSE	12.00
	TOTAL	161.81
FAREWAY	SR-PAPER TOWELS/TISSUE PAPER	13.97
	SR-DISTILLED WATER	3.96
	TOTAL	17.93
FRICKSON BROS	SW-CURB/RDWDY REPLACEMENT #5/6	450.00
A-5/19/2020	SW-INTAKE REPAIRS	10,200.00
	TOTAL	10,650.00
GIPPER, ROB	FD-RMBRSE HAND SOAP	40.48
GORDON FLESCH	FD-COPIER CONTRACT	38.89
	PY-COPIER CONTRACT	60.40
	TOTAL	99.29
IA DNR	SR-WASTE WATER LAB RECERT	400.00
KEYSTONE	SR-LAB TESTING	120.00
	SR-LAB TESTING	120.00

		SR-LAB TESTING	120.00
		SR-LAB TESTING	120.00
		SR-STORM WATER SAMPLES	208.40
		TOTAL	688.40
	KIEFER FARMS	CH-CITY FLOWER BASKETS	1,522.80
		CH-CITY FLOWER BASKETS	50.00
		TOTAL	1,572.80
	LJ'S WELDING	RU-ROUND BAR	12.50
A-5/19/2020	LUCAS ASPHALT	SR-REPAIR COLLEEN/TRAIL	2,801.25
	MENARDS	PD-POLY CLEAR/BAGS	58.27
		SR-LIME/DISTILLED WATER	41.00
		YW-SIGN POSTS	130.12
		SR-FLASHING-YARD WASTE SIGN	24.88
		TOTAL	254.27
PK APPRVD	MID IOWA FOUNTAIN	PK-FOUNTAIN MAINT	1,710.00
		PK-FOUNTAIN REPAIR	45.00
		TOTAL	1,755.00
	MIDAMERICAN	911 S EVANS RD	434.74
		544 GRAND BLVD	23.30
		911 S EVANS RD	434.74
		123 N EVANS RD (LB)	67.77
		O W GILBERT - SKATE PARK	10.37
		1000 ELMER - ISLAND	234.21
		1000 ELMER AVE	36.75
		1250 RIVER FOREST RD.	350.48
		1200 RIVER FOREST RD.	11.67
		1914 6TH ST.	18.62
		0 COLLEEN AVE.	6.77
		1250 RIVER FOREST RD	35.58
		715 AYERS AVE-GARDNER PK	10.00
		123 N EVANS RD (PY)	168.05
		911B EVANS RD-CRC OUTLET	10.70
		399 N EVANS RD	15.00
		3579 LAFAYETTE RD	3,650.58
		166 FELDT AVE-LIGHTING	6.77
		1 DORIS DR.	50.55
		130 BROWN ST	264.32
		130 1/2 BROWN ST.	64.86
		640 ARBUTUS AVE	275.26
		111 TIMBER CREEK-LIFT STN	15.78
		449 EVANSDALE DR.	51.74
		140 EASTEND AVE	145.08
		1648 MICHIGAN DR.	129.28
		210 N EVANS RD.	14.56
		4280 LAFAYETTE RD.	67.52
		1212 RIVER FOREST RD.	1,130.65
		TOTAL	7,735.70
	OUTDOOR & MORE	RU-ZERO TURN REPAIR	768.47
	OVERHEAD DOOR	FD-GARAGE DOOR REMOTE	39.50
	P & K MIDWEST	RU-LANDPRIDE CYL/DRIVELINE	542.27
		RU-LANDPRIDE DRIVELINE RET	(299.58)
		RU-LANDPRIDE CHANNEL	215.76
		TOTAL	458.45
	PCC	PY-MAY AMB BILLING	1,085.48
PK APPRVD	PERRY HERSHBERGER CONST	PK-ROOF-LAKE HOUSE DEERWOOD	12,327.00
4/23/2020	PLATINUM PEST	LIB-PEST SERVICE	11.25
		PK-PEST SERVICE	35.00
		CH-PEST SERVICE	33.75
		TOTAL	80.00
	RACOM	FD-RPLC BATTERIES #201 & 238	170.00
	SANDRY FIRE	FD-FIRE HOSE/COUPLINGS	342.00
	SERVICE SIGNING	RU-ALTERNATE SIGNS-12 DAYS	60.00
	STATE INDUSTRIAL	SR-ENZYMES	234.00

STOREY KENWORTHY	PD-PAPER TOWELS	22.35
	FD-PAPER TOWELS	22.35
	CH-COPY PAPER	18.00
	RU-COPY PAPER	17.99
	RU-4-CLIPBOARDS	4.88
	TOTAL	85.57
TED'S	FD-BOLTS-COT #238	6.29
	FD-BOLTS-COT #238	3.40
	FD-TURN SIGNAL BULB #224	4.99
	FD-SHELVING-EMS SUPPLIES	59.99
	FD-RUBBER PLUG	5.39
	FD-CHAINSAW FILES	11.98
	PK-GLOVES	6.98
	CH-D BATTERIES	10.99
	RU-SHELF BOLTS BLDG #3	9.45
	RU-GLOVES	19.99
	RU-CONNECTOR WIRE-SM TRAIL	1.99
	RU-GLOVES	15.99
	RU-WEED KILLER/SPRNG HNGE	52.97
	RU-TAPE MEASURE	12.99
	RU-FLOWER POT MOUNT CLAMPS	13.96
	SR-GRASS SEED/WASHER FLUID	75.96
	INTAKE TOP RPR EVANS RD	22.93
	TOTAL	336.24
THE SLED SHED	RU-CASE OF OIL	83.65
	RU-SHARPEN CHAINS	92.00
	TOTAL	175.65
HD SUPPLY	SR-LAB CHEMICALS	173.65
UTILITY EQUIPMENT	RU-INTAKE CENTRAL & AYERS	480.00
	SW-INTAKE	531.04
	SW-INTAKE	531.04
	TOTAL	1,542.08
VISA	FD-HOSTING RENEWAL	68.29
	FD-FIRE EXTINGUISHER	67.40
	FD-AMB COLLECTION	19.95
	PY-GOTO MTG 05/05/20	19.00
	PY-CERTIFIED LETTER	7.10
	CLRK-BATTERY BACK-UP	44.99
	RU-7-PANTS	244.93
	SR-7-PANTS	314.93
	SR-SHIP WW SAMPLES	18.45
	TOTAL	805.04
WEX	PD-FUEL	683.75
	FD-FUEL	264.85
	BI-FUEL	90.52
	AC-FUEL	34.80
	PK-FUEL	250.14
	RU-FUEL	1,095.58
	SR-FUEL	503.01
	TOTAL	2,922.65
	001 GENERAL FUND	29,428.69
	002 CAPITAL IMPROVEMENT	13,899.80
	005 STREETS	3,756.47
	110 ROAD USE TAX	14,279.10
	610 SEWER FUND	32,637.30
	670 LANDFILL/GARBAGE	22,121.75
	740 STORM WATER	15,037.41
	GRAND TOTAL:	131,160.52

PREPAYS:

85205

IA DNR

NPDES MS-4 PERMIT

1,250.00

TOTAL PREPAYS

1,250.00

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF EVANSDALE, IOWA, ON THIS
16TH DAY OF JUNE 2020**

ATTEST:

Troy Beatty, Mayor

DeAnne Kobliska, City Clerk

RESOLUTION 6420

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EVANSDALE, IOWA FIXING COMPENSATION OF THE CITY OFFICIALS AND EMPLOYEES OF THE CITY OF EVANSDALE, IOWA FOR FISCAL YEAR 2020-2021

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANSDALE, IOWA:

That the following persons and position named shall be paid the salaries or wages indicated and the clerk is authorized to issue warrants/checks, less legally required or authorized deductions from the amount set out below and make such contributions to I.P.E.R.S., M.F.P.R.S.I., Social Security or other purposes as required by law or authorization of the council in the fiscal year 2020-2021.

ROAD USE/STREET DEPARTMENT:

<u>Employee</u>	<u>Department/Job Title</u>	<u>Current Wage</u>	<u>Proposed Wage</u>	<u>Reason</u>	<u>Effective</u>
Chris Schares	Public Works Director	57,908/yr	58,777/yr	Annual raise	7/01/2020
Chris Schares	Animal Control Officer	1,000/yr	1,000/yr	No change	7/01/2020
Wanda Adams	Animal Control Officer	5,000/yr	5,000/yr	No change	7/01/2020
Jason Neith	Labor Grade III	19.53/hr	20.18/hr	IBEW Contract	7/01/2020
Barry Bodecker	Labor Grade IV	20.53/hr	21.18/hr	IBEW Contract	7/01/2020
Jared Wright	Labor Grade I	16.35/hr	17.00/hr	IBEW Contract	7/01/2020
Brandon Secor	Temporary/Seasonal	15.66/hr	16.31/hr	IBEW Contract	7/01/2020
Cody Paine	Temporary/Seasonal	15.66/hr	16.31/hr	IBEW Contract	7/01/2020

WASTEWATER:

<u>Employee</u>	<u>Department/Job Title</u>	<u>Current Wage</u>	<u>Proposed Wage</u>	<u>Reason</u>	<u>Effective</u>
Chris Even	Grade III Operator/Foreman	29.15/hr	29.80/hr	IBEW Contract	7/01/2020
Shianne Rasmussen	Labor Grade I	16.35/hr	17.00/hr	IBEW Contract	7/01/2020

POLICY/ADMINISTRATION:

<u>Employee</u>	<u>Department/Job Title</u>	<u>Current Wage</u>	<u>Proposed Wage</u>	<u>Reason</u>	<u>Effective</u>
Troy Beatty	Mayor	52,023.77/yr	52,023.77/yr	Ordinance 657	7/01/2020
DeAnne Kobliska	City Clerk	50,000/yr	50,750/yr	Annual raise	7/01/2020
Megan Wells	Deputy City Clerk	19.13/hr	19.71/hr	Annual raise	7/01/2020
Char White	Custodian	15.66/hr	16.33/hr	IBEW Contract	7/01/2020
Brian Wirtz	Building Inspector	21.11/hr	21.43/hr	Annual raise	7/01/2020

FIRE DEPARTMENT:

<u>Employee</u>	<u>Department/Job Title</u>	<u>Current Wage</u>	<u>Proposed Wage</u>	<u>Reason</u>	<u>Effective</u>
Ryan Phillips	Fire Chief	10,000/yr	10,000/yr	No change	7/01/2020
Robert Gipper	Fulltime Paramedic	47,000/yr	47,000/yr	Annual Raise	7/01/2020

POLICE DEPARTMENT:

<u>Employee</u>	<u>Department/Job Title</u>	<u>Current Wage</u>	<u>Proposed Wage</u>	<u>Reason</u>	
Stefanie Ellison	Admin Assistant	20.34/hr	20.99/hr	IBEW Contract	7/01/2020
Mike Dean	Police Chief	61,904/yr	62,833/yr	Annual raise	7/01/2020
Randy Weber	Sergeant	25.69/hr	26.29/hr	Teamsters Contract	7/01/2020
Cassidy Dietz	9 th year Patrol Officer	23.93/hr	24.53/hr	Teamsters Contract	7/01/2020
Cassidy Dietz	10 th year Patrol Officer	24.53/hr	25.24/hr	Teamsters Contract	9/18/2020
Ben Neuman	10 th year Patrol Officer	24.64/hr	25.24/hr	Teamsters Contract	7/01/2020
Dan Taylor	14 th year Patrol Officer	24.99/hr	25.59/hr	Teamsters Contract	7/01/2020
Joy Vanderkolk	6 th year Patrol Officer	23.47/hr	24.07/hr	Teamsters Contract	7/01/2020
Jeremy Furman	3 rd year Patrol Officer	21.67/hr	22.89/hr	Teamsters Contract	7/01/2020
Tanner Jones	1 st year Patrol Officer	21.03/hr	21.63/hr	Teamsters Contract	7/01/2020
Tanner Jones	2 nd year Patrol Officer	21.63/hr	22.27/hr	Teamsters Contract	11/6/2020
Ryan Hall	Part-time Patrolman	18.69/hr	19.29/hr	Teamsters Contract	7/01/2020
Amy Clark	Part-time Patrolman	18.69/hr	19.29/hr	Teamsters Contract	7/01/2020
Tom Skinner	Part-time Patrolman	18.69/hr	19.29/hr	Teamsters Contract	7/01/2020
Alex Smock	Part-time Patrolman	18.69/hr	19.29/hr	Teamsters Contract	7/01/2020

BE IT RESOLVED by the City Council of the City of Evansdale, Iowa, that the salaries and compensation set for public officials and employees, shall be in effect for all wages paid beginning July 1, 2020.

PASSED AND APPROVED THIS 16TH DAY OF JUNE 2020

ATTEST:

Troy Beatty, Mayor

DeAnne Kobliska, City Clerk

RESOLUTION 6421

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EVANSDALE, IOWA, TRANSFER OF FUNDS IN THE AMOUNT OF \$4,644 FROM THE NEW HOUSING TAX INCREMENT FINANCING DISTRICT TO THE HOME ACRES TAX INCREMENT FINANCING DISTRICT TO FULFILL A LOAN AGREEMENT OBLIGATION SET FORTH IN RESOLUTIONS 5903 AND 6217 AND AUTHORIZING THE CITY CLERK TO TRANSFER SAID FUNDS FOR BUDGET YEAR FY20

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Evansdale, Iowa, authorizing the transfer of funds in the amount of \$4,644 from the New Housing Tax Increment Financing District to the Home Acres Tax Increment Financing District to fulfill a loan agreement obligation set forth in Resolution 5903 and 6217 and authorizing the City Clerk to transfer said funds as budgeted for fiscal year 2020

PASSED AND APPROVED THIS 16TH DAY OF JUNE 2020

ATTEST:

Troy Beatty, Mayor

DeAnne Kobliska, City Clerk

RESOLUTION 6422

A RESOLUTION OF THE EVANSDALE CITY COUNCIL OF THE CITY OF EVANSDALE, IOWA AMENDING CHAPTER 75.05 OF THE EVANSDALE CODE OF ORDINANCE - OPERATION OF ALL-TERRAIN VEHICLES ON ROADWAYS, STREETS, OR HIGHWAYS

WHEREAS, Chapter 75.05 of the Evansdale Municipal Code of Ordinances provides that the Evansdale City Council shall establish by Resolution designating the operation of registered ATV's on City roadways, streets, or highways'; and

WHEREAS, Permitted persons may operate ATV's as defined herein during authorized times on City streets, but ATV's shall not be operated on any streets where the posted speed limit is above 30 miles per hour and any City street which is a primary road extension through the City except to the extent necessary to cross a City street which is a primary road extension through the City. Lafayette Road, River Forest Road, Dubuque Road, and Evansdale Drive are hereby designated primary road extensions in the City.

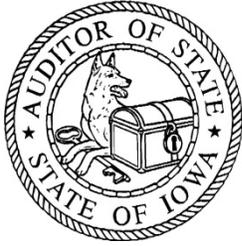
NOW, THEREFORE, BE IT RESOLVED by the Evansdale City Council hereby amending Chapter 75.05 of the Evansdale Code of Ordinance pertaining to designating city streets for ATV's.

PASSED AND APPROVED THIS 16TH DAY OF JUNE 2020

ATTEST:

Troy Beatty, Mayor

DeAnne Kobliska, City Clerk



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

June 12, 2020

City of Evansdale
123 N. Evans Road
Evansdale, IA 50707

To the Members of the City Council and City Clerk:

Enclosed is the bill for the June 30, 2019 audit of the City of Evansdale. This letter is to explain the increase in cost when compared to the prior year.

As discussed with City Officials, the increase in cost was due primarily to the following:

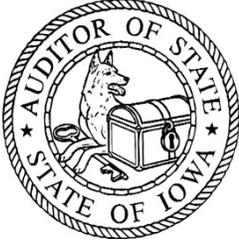
- **Citizen Concerns** - Additional time was required to evaluate and discuss citizen concerns over various city issues.
- **Meeting with Council Members** - Additional time was requested to discuss the Treasurer's Report's and the fund balance reports and the types of information that could be given to citizens.
- **City Donations** - Additional time was required for discussions on why donations are not allowable per the Constitution of the State of Iowa.

With continued assistance from your officials and employees, we will continue to provide quality audit services in the most efficient and economical manner possible. Should you have any questions regarding these matters, please do not hesitate to contact our office.

Sincerely,

Marlys K. Gaston, CPA
Deputy Auditor of State

MKG/dld
Enclosure



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

FOR RELEASE

June 2, 2020

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released an audit report on City of Evansdale, Iowa.

FINANCIAL HIGHLIGHTS:

The City's receipts totaled \$4,661,426 for the year ended June 30, 2019, a 27.8% decrease from the prior year. Disbursements for the year ended June 30, 2019 totaled \$4,595,015, a 32.8% decrease from the prior year. The significant decrease in receipts and disbursements is due primarily to bond proceeds received in the prior year and spent on various capital improvement projects.

AUDIT FINDINGS:

Sand reported five findings related to the receipt and disbursement of taxpayer funds. They are found on pages 54 through 59 of this report. The findings address issues such as a lack of segregation of duties for Evansdale Friends of the Library separately maintained account, separately maintained records, and non-compliance with the Iowa Constitution with regard to donations to private, non-profit organizations. Sand provided the City with recommendations to address each of the findings.

Two of the findings discussed above are repeated from the prior year. The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

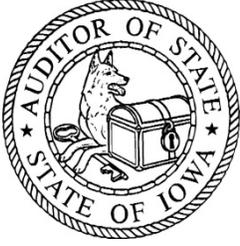
A copy of the audit report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

###

CITY OF EVANSDALE
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
SUPPLEMENTARY AND OTHER INFORMATION
SCHEDULE OF FINDINGS

JUNE 30, 2019

City of Evansdale



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

May 19, 2020

Officials of the City of Evansdale
Evansdale, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the financial and compliance audit report for the City of Evansdale, Iowa for the year ended June 30, 2019. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Evansdale throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand
Auditor of State

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City of Evansdale

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Doug Faas	Mayor	Jan 2020
Gene Walker	Mayor Pro tem	Jan 2022
Kenny Loftus	Council Member	Jan 2020
Steven Seible	Council Member	Jan 2020
Lynn Bender	Council Member	Jan 2022
Dick Dewater	Council Member	Jan 2022
DeAnne Kobliska	City Clerk	Jan 2020
Julie Eastman	Deputy Clerk	Indefinite
Laura Folkerts	Attorney	Jan 2020

City of Evansdale



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Evansdale, Iowa, as of and for the year ended June 30, 2019, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and qualified audit opinions.

Opinions

Basis for Qualified Opinion on the Governmental Activities and the Aggregate Remaining Fund Information

The financial statements do not include financial data for one of the City's legally separate component units, the City of Evansdale Volunteer Fire Department Association. The amounts by which this omission would affect the receipts, disbursements and cash balances of the governmental activities and the aggregate remaining fund information has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion the Governmental Activities and the Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, the financial position of the governmental activities and the aggregate remaining fund information of the City of Evansdale as of June 30, 2019, and the changes in its cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the business type activities, the discretely presented component unit and each major fund of the City of Evansdale as of June 30, 2019, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary and Other Information

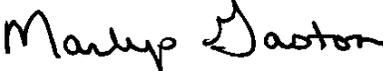
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Evansdale's basic financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the four years ended June 30, 2018 (which are not presented herein) and expressed a qualified opinion on the governmental activities and the aggregate remaining fund information due to the omission of the Evansdale Volunteer Fire Department Association from the City's financial statements and unmodified opinions on the financial statements of the business type activities, the discretely presented component unit and each major fund which were prepared on the basis of cash receipts and disbursements. The financial statements for the five years ended June 30, 2014 (which are not presented herein) were audited by another auditor who expressed modified opinions on those financial statements for the two years ended June 30, 2014 and June 30, 2013 and unmodified opinions for the three years ended June 30, 2012. The financial statements during those five years were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 through 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, except for the effects of not including the financial data of the City of Evansdale Volunteer Fire Department Association as described in the “Basis for Qualified Opinion on the Governmental Activities and the Aggregate Remaining Fund Information” paragraph on the preceding page, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The other information, the Budgetary Comparison Information, the Schedule of the City’s Proportionate Share of the Net Pension Liability and the Schedule of City Contributions on pages 34 through 41, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 19, 2020 on our consideration of the City of Evansdale’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Evansdale’s internal control over financial reporting and compliance.


Marlys K. Gaston, CPA
Deputy Auditor of State

May 19, 2020

City of Evansdale

Basic Financial Statements

City of Evansdale

Cash Basis Statement of Activities and Net Position

As of and for the year ended June 30, 2019

	Program Receipts			
	Disbursements	Charges for Service	Operating Grants, Contributions and Restricted Interest	Capital Grants, Contributions and Restricted Interest
Functions/Programs:				
Primary Government				
Governmental activities:				
Public safety	\$ 1,228,496	293,214	39,547	-
Public works	787,547	1,516	613,761	-
Health and social services	18,556	-	-	-
Culture and recreation	315,416	137,204	52,789	77,750
Community and economic development	9,857	-	-	2,310
General government	419,896	24,081	6,872	-
Debt service	916,908	-	-	-
Capital projects	48,761	-	-	38,642
Total governmental activities	3,745,437	456,015	712,969	118,702
Business type activities:				
Sewer	560,848	556,680	-	-
Sanitation/recycling	265,275	269,843	19,004	-
Storm water	23,455	24,448	-	-
Total business type activities	849,578	850,971	19,004	-
Total primary government	\$ 4,595,015	1,306,986	731,973	118,702
Component Unit:				
Evansdale Water Works	\$ 531,057	526,539	-	-
General Receipts and Transfers:				
Property and other city tax levied for:				
General purposes				
Tax increment financing				
Local option sales tax				
Commercial/industrial tax replacement				
Unrestricted interest on investments				
Miscellaneous				
Sale of capital assets				
Primary government transfers				
Component unit transfers				
Total general receipts and transfers				
Change in cash basis net position				
Cash basis net position beginning of year				
Cash basis net position end of year				
Cash Basis Net Position				
Restricted:				
Streets				
Debt service				
Capital projects				
Other purposes				
Customer deposits				
Unrestricted				
Total cash basis net position				
See notes to financial statements.				

Net (Disbursements) Receipts and Changes in Cash Basis Net Position			
Governmental Activities	Business Type Activities	Total	Component Unit
			Evansdale Water Works
(895,735)	-	(895,735)	
(172,270)	-	(172,270)	
(18,556)	-	(18,556)	
(47,673)	-	(47,673)	
(7,547)	-	(7,547)	
(388,943)	-	(388,943)	
(916,908)	-	(916,908)	
(10,119)	-	(10,119)	
<u>(2,457,751)</u>	<u>-</u>	<u>(2,457,751)</u>	
-	(4,168)	(4,168)	
-	23,572	23,572	
-	993	993	
<u>-</u>	<u>20,397</u>	<u>20,397</u>	
<u>(2,457,751)</u>	<u>20,397</u>	<u>(2,437,354)</u>	
			<u>4,518</u>
1,068,461	-	1,068,461	-
589,865	-	589,865	-
591,250	-	591,250	-
21,639	-	21,639	-
26,802	-	26,802	6,079
16,497	7,779	24,276	41,376
80,000	-	80,000	-
111,795	(111,795)	-	-
101,472	-	101,472	(101,472)
<u>2,607,781</u>	<u>(104,016)</u>	<u>2,503,765</u>	<u>(54,017)</u>
150,030	(83,619)	66,411	(58,535)
<u>1,924,492</u>	<u>628,112</u>	<u>2,552,604</u>	<u>489,171</u>
<u>\$ 2,074,522</u>	<u>544,493</u>	<u>2,619,015</u>	<u>430,636</u>
89,916	-	89,916	-
100,545	-	100,545	-
627,481	-	627,481	2,238
340,995	-	340,995	-
-	-	-	102,448
<u>915,585</u>	<u>544,493</u>	<u>1,460,078</u>	<u>325,950</u>
<u>\$ 2,074,522</u>	<u>544,493</u>	<u>2,619,015</u>	<u>430,636</u>

City of Evansdale

Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Governmental Funds

As of and for the year ended June 30, 2019

	Special Revenue			
	General	Road Use Tax	Employee Benefits	Local Option Sales Tax
Receipts:				
Property tax	\$ 799,582	-	197,813	-
Tax increment financing	-	-	-	-
Other city tax	71,066	-	-	591,250
Licenses and permits	57,290	-	-	-
Use of money and property	38,887	-	-	-
Intergovernmental	156,592	613,761	4,309	-
Charges for service	354,775	-	-	-
Special assessments	55	-	-	-
Miscellaneous	69,041	-	5,136	-
Total receipts	1,547,288	613,761	207,258	591,250
Disbursements:				
Operating:				
Public safety	923,577	-	304,919	-
Public works	-	604,620	-	-
Health and social services	18,556	-	-	-
Culture and recreation	302,231	-	13,185	-
Community and economic development	7,619	-	-	-
General government	290,433	-	78,781	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Total disbursements	1,542,416	604,620	396,885	-
Excess of receipts over disbursements	4,872	9,141	(189,627)	591,250
Other financing sources (uses):				
Sale of capital assets	80,000	-	-	-
Transfers in	331,881	-	130,890	-
Transfers out	-	-	-	(591,250)
Component unit transfers in	-	-	-	-
Total other financing sources (uses)	411,881	-	130,890	(591,250)
Change in cash balances	416,753	9,141	(58,737)	-
Cash balances beginning of year	498,832	80,775	199,651	-
Cash balances end of year	\$ 915,585	89,916	140,914	-
Cash Basis Fund Balances				
Restricted for:				
Streets	\$ -	89,916	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	140,914	-
Assigned for various purposes	144,381	-	-	-
Unassigned	771,204	-	-	-
Total cash basis fund balances	\$ 915,585	89,916	140,914	-

See notes to financial statements.

Tax-Increment Financing	Debt Service	Capital Projects	Nonmajor	Total
-	-	-	-	997,395
589,865	-	-	-	589,865
-	-	-	-	662,316
-	-	-	-	57,290
2,230	-	-	-	41,117
-	-	38,641	2,310	815,613
-	-	-	-	354,775
-	-	422	-	477
-	-	6,853	2,322	83,352
592,095	-	45,916	4,632	3,602,200
-	-	-	-	1,228,496
-	-	182,927	-	787,547
-	-	-	-	18,556
-	-	-	-	315,416
-	-	-	2,238	9,857
-	-	-	50,682	419,896
-	916,908	-	-	916,908
-	-	48,761	-	48,761
-	916,908	231,688	52,920	3,745,437
592,095	(916,908)	(185,772)	(48,288)	(143,237)
-	-	-	-	80,000
-	804,476	295,625	49,485	1,612,357
(610,149)	-	(85,532)	(213,631)	(1,500,562)
-	101,472	-	-	101,472
(610,149)	905,948	210,093	(164,146)	293,267
(18,054)	(10,960)	24,321	(212,434)	150,030
68,651	60,908	603,160	412,515	1,924,492
50,597	49,948	627,481	200,081	2,074,522
-	-	-	-	89,916
50,597	49,948	-	-	100,545
-	-	627,481	-	627,481
-	-	-	200,081	340,995
-	-	-	-	144,381
-	-	-	-	771,204
50,597	49,948	627,481	200,081	2,074,522

City of Evansdale

City of Evansdale

Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Proprietary Funds

As of and for the year ended June 30, 2019

	Enterprise			Total
	Sewer	Sanitation/ Recycling	Storm Water	
Operating receipts:				
Charges for service	\$ 556,680	269,843	24,448	850,971
Miscellaneous	1,175	6,604	-	7,779
Total operating receipts	557,855	276,447	24,448	858,750
Operating disbursements:				
Business type activities	499,948	265,275	23,455	788,678
Excess of operating receipts over operating disbursements	57,907	11,172	993	70,072
Non-operating receipts (disbursements):				
Intergovernmental	-	19,004	-	19,004
Capital outlay	(60,900)	-	-	(60,900)
Total non-operating receipts (disbursements)	(60,900)	19,004	-	(41,896)
Excess (deficiency) of receipts over (under) disbursements	(2,993)	30,176	993	28,176
Transfers out	(111,795)	-	-	(111,795)
Change in cash balances	(114,788)	30,176	993	(83,619)
Cash balances beginning of year	370,144	215,935	42,033	628,112
Cash balances end of year	\$ 255,356	246,111	43,026	544,493
Cash Basis Fund Balances				
Unrestricted	\$ 255,356	246,111	43,026	544,493

See notes to financial statements.

City of Evansdale

Notes to Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies

The City of Evansdale is a political subdivision of the State of Iowa located in Black Hawk County. It was first incorporated in 1947 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens, including public safety, public works, health and social services, culture and recreation, community and economic development and general government services. The City also provides sewer, sanitation/recycling and storm water utilities for its citizens.

A. Reporting Entity

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

These financial statements present the City of Evansdale (the primary government) and the Evansdale Water Works (a component unit).

Discretely Presented Component Unit

The Evansdale Water Works was established pursuant to Chapter 388 of the Code of Iowa for the operation of the City's Water Works facilities. The Water Works is governed by a three-member Board of Trustees appointed by the City Council. A financial benefit/burden exists between the City and the Water Works in that the City is authorized by statute to issue general obligation debt for a city utility and may certify taxes for the payment of the debt. Complete financial statements can be obtained from the Evansdale Water Works, 123 N Evans Road, Evansdale, Iowa 50707.

Excluded Blended Component Unit

The Evansdale Volunteer Fire Department Association is incorporated under Chapter 504 of the Code of Iowa. Its mission is to prevent and control fires, to provide emergency services and to perform such duties in connection therewith as may be required of it under the control of the Evansdale City Council and such officers that may be elected by the Fire Department from year to year. Contributions are used for training and to purchase items which are not included in the City's budget. The Evansdale Volunteer Fire Department Association is not presented in these financial statements because the information was not made available.

Jointly Governed Organizations

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Black Hawk County Assessor's Conference Board, Black Hawk County 911 Joint Service Board, Black Hawk County Emergency Management Agency, Iowa Northland Regional Council of Governments, Criminal Justice Information Systems, Black Hawk Consolidated Public Safety Communications Board and the Black Hawk County Solid Waste Management Commission.

B. Basis of Presentation

Government-wide Financial Statement – The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental receipts are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories/components:

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

Unrestricted net position consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants, contributions and interest on investments restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements – Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

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

Special Revenue:

The Road Use Tax Fund is used to account for the road use tax allocation from the State of Iowa to be used for road construction and maintenance.

The Employee Benefits Fund is used to account for the collection and use of property tax for pension, retirement and insurance benefits.

The Local Option Sales Tax Fund is used to account for the collection and use of local option sales tax.

The Tax Increment Financing Fund is used to account for tax increment financing collections and the repayment of tax increment financing indebtedness.

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

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities with the exception of those financed through Enterprise Funds.

The City reports the following major proprietary funds:

The Enterprise, Sewer Fund accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

The Enterprise, Sanitation/Recycling Fund accounts for the operation and maintenance of the City's garbage system.

The Enterprise, Storm Water Fund accounts for the operation and maintenance of the City's storm water system.

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general receipts.

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

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Governmental Cash Basis Fund Balances

In the governmental fund financial statements, cash basis fund balances are classified as follows:

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

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

Unassigned – All amounts not included in the preceding classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information.

(2) Cash and Pooled Investments

The City’s deposits in banks at June 30, 2019 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

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

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

(3) Bonds and Notes Payable

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	General Obligation Bonds	
	Principal	Interest
2020	\$ 830,000	99,443
2021	745,000	83,460
2022	650,000	69,315
2023	525,000	55,278
2024	435,000	43,853
2025-2029	1,284,900	77,735
Total	\$ 4,469,900	429,084

On September 16, 2010, the City issued \$710,000 of general obligation corporate purpose bonds to provide funds for an economic development grant, constructing street improvements and acquiring vehicles for the municipal streets and public works departments. The bonds bear interest ranging from 1.00% to 2.90% per annum and mature on June 1, 2020. During fiscal year 2019, the City paid principal of \$85,000 and interest of \$4,948 on the bonds. The outstanding principal balance at June 30, 2019 was \$90,000.

On January 3, 2012 the City issued \$310,000 of general obligation corporate purpose bonds to provide funds for constructing water system improvements, acquiring water meter reading equipment, acquiring a utility vehicle and acquiring an ambulance and equipment for the fire department. The bonds bear interest ranging from 1.00% to 2.20% per annum and mature on June 1, 2021. During fiscal year 2019, the City paid principal of \$35,000 and interest of \$2,530 on the bonds. The outstanding principal balance at June 30, 2019 was \$80,000.

On July 2, 2013, the City issued \$1,730,000 of general obligation refunding bonds to currently refund the outstanding balance of the City's 2002 general obligation sewer improvement notes. The bonds bear interest at 1.00% to 2.15% per annum and mature on June 1, 2022. During fiscal year 2019, the City paid principal of \$195,000 and interest of \$13,405 on the bonds. The outstanding principal balance at June 30, 2019 was \$550,000.

On May 5, 2015, the City issued \$2,200,000 of general obligation corporate purpose and refunding bonds to provide funds for constructing street, water system, water tower, sanitary sewer system, sidewalk and storm water drainage extensions and improvements, to provide funds for constructing bike trail improvements and to currently refund the outstanding balance of the City's 2007 general obligation economic development bonds. The bonds bear interest at 2.00% to 3.00% per annum and mature on June 1, 2028. During fiscal year 2019, the City paid principal of \$200,000 and interest of \$43,863 on the bonds. The outstanding principal balance at June 30, 2019 was \$1,555,000.

On June 28, 2016, the City issued \$575,000 of general obligation corporate purpose bonds to provide funds for the purchase of a jet truck and a street sweeper for use by the public works department and for constructing improvements and extensions to the Water Works' utility system. The bonds bear interest at 0.90% to 1.55% per annum and mature on June 1, 2023. During fiscal year 2019, the City paid principal of \$95,000 and interest of \$6,252 on the bonds. The outstanding principal balance at June 30, 2019 was \$385,000.

On August 29, 2017, the City issued \$1,500,000 of general obligation corporate purpose bonds to provide funds to pay the costs of constructing street and sanitary sewer system improvements, water system improvements and storm water draining improvements. The bonds bear interest at 1.20% to 2.50% per annum and mature on June 1, 2029. During fiscal year 2019, the City paid principal of \$125,000 and interest of \$30,375 on the bonds. The outstanding principal balance at June 30, 2019 was \$1,364,900.

On August 29, 2017 the City issued \$510,000 of taxable general obligation corporate purpose bonds to provide funds for undertaking the acquisition, demolition and restoration of abandoned, dilapidated and dangerous buildings and properties. The bonds bear interest at 1.90% to 2.80% per annum and mature on June 1, 2025. During fiscal year 2019, the City paid principal of \$65,000 and interest of \$11,835 on the bonds. The outstanding principal balance at June 30, 2019 was \$445,000.

(4) Pension Plan

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

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

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

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

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

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

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

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month the member receives benefits before age 65.

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

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

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

In fiscal year 2019, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.81% of covered payroll and the City contributed 10.21% of covered payroll, for a total rate of 17.02%.

The City’s contributions to IPERS for the year ended June 30, 2019 totaled \$61,657.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2019, the City reported a liability of \$417,935 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2018, the City’s proportion was 0.006604%, which was an increase of 0.00007% over its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled \$64,157, \$128,408 and \$81,986, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2018 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0%	6.01%
International equity	15.0	6.48
Global smart beta equity	3.0	6.23
Core plus fixed income	27.0	1.97
Public credit	3.5	3.93
Public real assets	7.0	2.91
Cash	1.0	(0.25)
Private equity	11.0	10.81
Private real assets	7.5	4.14
Private credit	3.0	3.11
Total	<u>100.0%</u>	

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

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

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's proportionate share of the net pension liability	\$ 759,158	417,935	131,775

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

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

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

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full-service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66% of the member's average final compensation. Members who perform more than 22 years of service receive an additional 2% of the member's average final compensation for each additional year of service, up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen, plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50% surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4 or 5 year DROP period. When electing to participate in DROP, the member signs a contract stating the member will retire at the end of the selected DROP period. During the DROP period, the member's retirement benefit is frozen, and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the

member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

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

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

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

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

Contributions - Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2019.

Employer contribution rates are based upon an actuarially determined normal contribution rate and are set by State statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by State statute to be the actuarial liabilities of the plan less current plan assets, with the total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and State appropriations. Under the Code of Iowa, the City's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 26.02% for the year ended June 30, 2019.

The City's contributions to MFPRSI for the year ended June 30, 2019 was \$106,238.

If approved by the State Legislature, state appropriations may further reduce the City's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa, therefore, is considered to be a non-employer contributing entity in accordance with the provisions of Governmental Accounting Standards Board Statement No. 67, Financial Reporting for Pension Plans.

There were no state appropriations to MFPRSI during the year ended June 30, 2019.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2019, the City reported a liability of \$712,977 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to MFPRSI relative to the contributions of all MFPRSI participating employers. At June 30, 2018, the City’s proportion was 0.119747%, which was a decrease of 0.000729% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019 the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled \$107,533, \$185,354 and \$85,813, respectively.

Actuarial Assumptions – The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Rate of inflation	3.00%.
Salary increases	4.50 to 15.00%, including inflation.
Investment rate of return	7.50%, net of investment expense, including inflation.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2017.

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

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

Asset Class	Long-Term Expected Real Rate of Return
Large cap	5.5%
Small cap	5.8
International large cap	7.3
Emerging markets	9.0
Emerging markets debt	6.3
Private non-core real estate	8.0
Master limited partnerships	9.0
Private equity	9.0
Core plus fixed income	3.3
Private core real estate	6.0
Tactical asset allocation	6.4

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed contributions will be made at 9.40% of covered payroll and the City’s contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, MFPRSI’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on MFPRSI’s investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1% lower (6.50%) or 1% higher (8.50%) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability	\$ 1,189,579	712,977	318,368

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

(5) Other Postemployment Benefits (OPEB)

Plan Description – The City operates a single-employer health benefit plan, which includes employees of the Evansdale Water Works and provides medical/prescription drug benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. For the year ended June 30, 2019, the City contributed \$164,432 and plan members eligible for benefits contributed \$16,675 to the plan. At June 30, 2019, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of services. At June 30, 2019, the City has 17 active and no inactive employees or beneficiaries currently receiving benefit payments.

(6) Compensated Absences

City employees accumulate a limited amount of earned but unused vacation, compensatory time and sick leave hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City’s approximate liability for earned vacation, compensatory time and sick leave payable to employees at June 30, 2019, primarily relating to the General Fund, is as follows:

<u>Type of Benefit</u>	<u>Amount</u>
Vacation	\$ 40,000
Compensatory time	17,000
Sick leave	<u>94,000</u>
Total	<u>\$ 151,000</u>

This liability has been computed based on rates of pay in effect at June 30, 2019.

(7) Interfund Loans

During the year ended June 30, 2016, the Special Revenue Fund, Home Acres Tax Increment Financing District account within the Special Revenue, Tax Increment Financing Fund advanced/loaned \$30,676 to the New Housing Tax Increment Financing District account, also within the Special Revenue, Tax Increment Financing Fund, for the purpose of making interest payments on the District debt during fiscal years 2016 through 2019. As of June 30, 2019, no repayments of this loan had been made.

During the year ended June 30, 2016, the Home Acres Tax Increment Financing District account within the Special Revenue, Tax Increment Financing Fund advanced/loaned \$8,924 to the Special Revenue Fund, Northwest Tax Increment Financing District account, also within the Special Revenue, Tax Increment Financing Fund, for the purpose of making principal and interest payments on District debt during fiscal year 2019. As of June 30, 2019, no repayments of this loan had been made.

During the year ended June 30, 2018, the General Fund advanced/loaned \$157,517 to the Special Revenue Fund, CDBG Rehab Program for the purpose of making payments to contractors for capital projects. As of June 30, 2019, \$157,517 had been repaid, leaving a balance of \$483.

(8) Interfund Transfers

The detail of interfund transfers for the year ended June 30, 2019 is as follows:

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>
General	Special Revenue:	
	Local Option Sales Tax	\$ 118,250
	Property Tax Relief Surplus	56,114
	CDBG Rehab Program	<u>157,517</u>
		331,881
Special Revenue:	Special Revenue:	
Employee Benefits	Local Option Sales Tax	130,890
Tort Liability	Local Option Sales Tax	46,485
CDBG Rehab Program	Tax Increment Financing	3,000
Debt Service	Special Revenue:	
	Tax Increment Financing	607,149
	Capital Projects	85,532
	Enterprise:	
	Sewer	<u>111,795</u>
		804,476
Capital Projects	Special Revenue:	
	Local Option Sales Tax	<u>295,625</u>
		<u>\$ 1,612,357</u>

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

(9) Risk Management

The City is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 778 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine and boiler/machinery. There have been no reductions in insurance coverage from prior years.

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

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

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's contributions to the Pool for the year ended June 30, 2019 were \$65,119.

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

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

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

The City also carries commercial insurance purchased from other insurers for coverage associated with workers compensation and employee blanket bond in the amount of \$1,000,000 and \$100,000 respectively. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(10) Industrial Development Revenue Bonds

The City has issued a total of \$12,910,051 of industrial development revenue bonds under the provisions of Chapter 419 of the Code of Iowa, of which \$11,565,349 is outstanding at June 30, 2019. The bonds and related interest are payable solely from the revenues generated by these entities, and the bond principal and interest do not constitute liabilities of the City.

(11) Subsequent Event

The COVID-19 outbreak is disrupting business across a range of industries in the United States and financial markets have experienced a significant decline. As a result, local, regional and national economies, including that of the City of Evansdale, may be adversely impacted. The extent of the financial impact of COVID-19 will depend on future developments, including the duration and spread, which are uncertain and cannot be predicted. Due to the uncertainties surrounding the outbreak, management cannot presently estimate the potential impact to the City's operations and finances.

City of Evansdale

Other Information

City of Evansdale
 Budgetary Comparison Schedule
 of Receipts, Disbursements, and Changes in Balances –
 Budget and Actual – All Governmental Funds and Proprietary Funds

Other Information

Year ended June 30, 2019

	Governmental Funds Actual	Proprietary Funds Actual	Total
Receipts:			
Property tax	\$ 997,395	-	997,395
Tax increment financing	589,865	-	589,865
Other city tax	662,316	-	662,316
Licenses and permits	57,290	-	57,290
Use of money and property	41,117	-	41,117
Intergovernmental	815,613	19,004	834,617
Charges for service	354,775	850,971	1,205,746
Special assessments	477	-	477
Miscellaneous	83,352	7,779	91,131
Total receipts	<u>3,602,200</u>	<u>877,754</u>	<u>4,479,954</u>
Disbursements:			
Public safety	1,228,496	-	1,228,496
Public works	787,547	-	787,547
Health and social services	18,556	-	18,556
Culture and recreation	315,416	-	315,416
Community and economic development	9,857	-	9,857
General government	419,896	-	419,896
Debt service	916,908	-	916,908
Capital projects	48,761	-	48,761
Business type activities	-	849,578	849,578
Total disbursements	<u>3,745,437</u>	<u>849,578</u>	<u>4,595,015</u>
Excess (deficiency) of receipts over (under) disbursements	(143,237)	28,176	(115,061)
Other financing sources, net	<u>293,267</u>	<u>(111,795)</u>	<u>181,472</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	150,030	(83,619)	66,411
Balances beginning of year	<u>1,924,492</u>	<u>628,112</u>	<u>2,552,604</u>
Balances end of year	<u>\$ 2,074,522</u>	<u>544,493</u>	<u>2,619,015</u>

See accompanying independent auditor's report.

Budgeted Amounts		Final to
Original	Final	Total
		Variance
978,151	978,151	19,244
574,729	574,729	15,136
661,162	661,162	1,154
59,174	59,174	(1,884)
30,485	169,511	(128,394)
669,727	763,477	71,140
1,297,605	1,303,405	(97,659)
1,185	1,185	(708)
28,036	58,036	33,095
4,300,254	4,568,830	(88,876)
1,314,965	1,325,413	96,917
1,177,266	1,177,266	389,719
18,753	18,753	197
304,453	379,853	64,437
37,651	37,651	27,794
402,643	436,361	16,465
916,710	916,910	2
-	48,850	89
910,959	1,106,959	257,381
5,083,400	5,448,016	853,001
(783,146)	(879,186)	764,125
-	80,000	101,472
(783,146)	(799,186)	865,597
1,766,907	1,766,907	785,697
983,761	967,721	1,651,294

City of Evansdale

Notes to Other Information – Budgetary Reporting

June 30, 2019

The budgetary comparison is presented in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except the discretely presented component unit. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments increased budgeted disbursements by \$364,616. The budget amendments are reflected in the final budgeted amounts.

City of Evansdale

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

Iowa Public Employees' Retirement System
For the Last Five Years*
(In Thousands)

Other Information

Iowa Public Employees' Retirement System

	2019	2018	2017	2016**	2015
City's proportion of the net pension liability	0.006604%	0.006534%	0.007596%	0.006674%	0.008365%
City's proportionate share of the net pension liability	\$ 418	435	478	330	332
City's covered payroll	\$ 578	562	544	658	652
City's proportionate share of the net pension liability as a percentage of its covered payroll	72.32%	77.40%	87.87%	50.15%	50.92%
IPERS' net position as a percentage of the total pension liability	83.62%	82.21%	81.82%	85.19%	87.61%

Municipal Fire and Police Retirement System of Iowa

	2019	2018	2017	2016	2015
City's proportion of the net pension liability	0.119747%	0.120476%	0.122988%	0.105935%	0.103266%
City's proportionate share of the net pension liability	\$ 713	707	769	498	374
City's covered payroll	\$ 353	341	333	278	263
City's proportionate share of the net pension liability as a percentage of its covered payroll	201.98%	207.33%	230.93%	179.14%	142.21%
Plan fiduciary net position as a percentage of the total pension liability	81.07%	80.60%	78.20%	83.04%	86.27%

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

** Effective July 1, 2015, the Evansdale Water Works was reclassified from a blended to a discretely presented component unit and, accordingly, is excluded from this Schedule.

See accompanying independent auditor's report.

City of Evansdale

Schedule of City Contributions

Iowa Public Employees' Retirement System
For the Last Ten Years
(In Thousands)

Other Information

Iowa Public Employee's Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016**</u>
Statutorily required contribution	\$ 61,657	52,369	50,873	49,105
Contributions in relation to the statutorily required contribution	<u>(61,657)</u>	<u>(52,369)</u>	<u>(50,873)</u>	<u>(49,105)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 647,622	578,154	561,708	544,231
Contributions as a percentage of covered payroll	9.52%	9.06%	9.06%	9.02%

Municipal Fire and Police Retirement System of Iowa

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contribution	\$ 106,238	90,632	88,443	92,554
Contributions in relation to the statutorily required contribution	<u>(106,238)</u>	<u>(90,632)</u>	<u>(88,443)</u>	<u>(92,554)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 408,374	352,928	341,213	333,288
Contributions as a percentage of covered payroll	26.01%	25.68%	25.92%	27.77%

** Effective July 1, 2015, the Evansdale Water Works was reclassified from a blended to a discretely presented component unit and, accordingly, is excluded from this Schedule.

See accompanying independent auditor's report.

2015	2014	2013	2012	2011	2010
59,761	59,199	56,199	52,992	41,863	40,461
(59,761)	(59,199)	(56,199)	(52,992)	(41,863)	(40,461)
-	-	-	-	-	-
658,484	652,292	634,630	639,837	577,939	585,773
9.08%	9.08%	8.86%	8.28%	7.24%	6.91%

2015	2014	2013	2012	2011	2010
84,482	79,430	66,964	69,862	60,077	56,340
(84,482)	(79,430)	(66,964)	(69,862)	(60,077)	(56,340)
-	-	-	-	-	-
277,810	263,713	256,371	282,157	301,894	331,412
30.41%	30.12%	26.12%	24.76%	19.90%	17.00%

City of Evansdale

Notes to Other Information – Pension Liability

Year ended June 30, 2019

Iowa Public Employee's Retirement System

Changes of benefit terms:

Legislation enacted in 2010 modified benefit terms for Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3% per year measured from the member's first unreduced retirement age to a 6% reduction for each year of retirement before age 65.

Changes of assumptions:

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

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

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

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

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

City of Evansdale

Notes to Other Information – Pension Liability

Year ended June 30, 2019

Municipal Fire and Police Retirement System of Iowa

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

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

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

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

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

City of Evansdale

Supplementary Information

City of Evansdale

Schedule of Cash Receipts, Disbursements
and Changes in Cash Balances
Nonmajor Governmental Funds

As of and for the year ended June 30, 2019

	Dental Insurance	Tort Liability	Special Property Tax Relief Surplus
Receipts:			
Intergovernmental	\$ -	-	-
Miscellaneous	-	2,322	-
Total receipts	-	2,322	-
Disbursements:			
Operating:			
Community and economic development	-	-	-
General government	-	50,682	-
Total disbursements	-	50,682	-
Excess (deficiency) of receipts over (under) disbursements	-	(48,360)	-
Other financing sources (uses):			
Transfers in	-	46,485	-
Transfers out	-	-	(56,114)
Total transfers in (out)	-	46,485	(56,114)
Change in cash balances	-	(1,875)	(56,114)
Cash balances beginning of year	81	1,875	56,114
Cash balances end of year	\$ 81	-	-
Cash Basis Fund Balances			
Restricted for other purposes	\$ 81	-	-

See accompanying independent auditor's report.

Revenue

Police Retirement	CDBG Rehab Program	Total
-	2,310	2,310
-	-	2,322
-	2,310	4,632
-	2,238	2,238
-	-	50,682
-	2,238	52,920
-	72	(48,288)
-	3,000	49,485
-	(157,517)	(213,631)
-	(154,517)	(164,146)
-	(154,445)	(212,434)
200,000	154,445	412,515
200,000	-	200,081
200,000	-	200,081

City of Evansdale
 Schedule of Indebtedness
 Year ended June 30, 2019

Obligation	Date of Issue	Interest Rates	Amount Originally Issued
General obligation bonds:			
Essential corporate purpose	Sep 16, 2010	1.00-2.90%	\$ 710,000
Essential corporate purpose	Jan 3, 2012	1.00-2.20	310,000
Essential corporate purpose	Jul 2, 2013	1.00-2.15	1,730,000
Essential corporate purpose	May 5, 2015	2.00-3.00	2,200,000
Essential corporate purpose	Jun 28, 2016	0.90-1.55	575,000
Essential corporate purpose	Aug 29, 2017	1.20-2.50	1,500,000
Essential corporate purpose	Aug 29, 2017	1.90-2.80	510,000
Total			

See accompanying independent auditor's report.

Balance Beginning of Year	Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid
175,000	-	85,000	90,000	4,948
115,000	-	35,000	80,000	2,530
745,000	-	195,000	550,000	13,405
1,755,000	-	200,000	1,555,000	43,863
480,000	-	95,000	385,000	6,252
1,489,900	-	125,000	1,364,900	30,375
510,000	-	65,000	445,000	11,835
<u>\$ 5,269,900</u>	-	800,000	4,469,900	113,208

City of Evansdale
 Bond and Note Maturities
 June 30, 2019

Year Ending June 30,	General Obligation							
	Essential Corporate Purpose Issued Sep 16, 2010		Essential Corporate Purpose Issued Jan 3, 2012		Essential Corporate Purpose Issued Jul 2, 2013		Essential Corporate Purpose Issued May 5, 2015	
	Interest		Interest		Interest		Interest	
Rates	Amount	Rates	Amount	Rates	Amount	Rates	Amount	
2020	2.90%	\$ 90,000	2.20%	\$ 40,000	1.70%	\$ 210,000	2.00%	\$ 200,000
2021		-	2.20	40,000	1.95	200,000	2.00	210,000
2022		-		-	2.15	140,000	2.50	210,000
2023		-		-		-	2.50	215,000
2024		-		-		-	2.75	225,000
2025		-		-		-	3.00	225,000
2026		-		-		-	3.00	200,000
2027		-		-		-	3.00	35,000
2028		-		-		-	3.00	35,000
2029		-		-		-		-
Total		<u>\$ 90,000</u>		<u>\$ 80,000</u>		<u>\$ 550,000</u>		<u>\$ 1,555,000</u>

Bonds

Essential Corporate Purpose		Essential Corporate Purpose		Essential Corporate Purpose		
Issued Jun 28, 2016		Issued Aug 29, 2017		Issued Aug 29, 2017		
Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount	Total
1.15%	\$ 95,000	2.00%	\$ 125,000	1.90%	\$ 70,000	830,000
1.30	95,000	2.00	130,000	1.90	70,000	745,000
1.45	95,000	2.00	130,000	2.40	75,000	650,000
1.55	100,000	2.00	135,000	2.40	75,000	525,000
	-	2.00	135,000	2.80	75,000	435,000
	-	2.00	140,000	2.80	80,000	445,000
	-	2.05	140,000			340,000
	-	2.20	145,000			180,000
	-	2.35	140,000			175,000
	-	2.50	144,900			144,900
	<u>\$ 385,000</u>		<u>\$ 1,364,900</u>		<u>\$ 445,000</u>	<u>4,469,900</u>

City of Evansdale

Schedule of Receipts By Source and Disbursements By Function -
All Governmental Funds

For the Last Ten Years

	2019	2018	2017	2016
Receipts:				
Property tax	\$ 997,395	1,001,421	906,943	882,178
Tax increment financing	589,865	371,403	507,973	236,021
Other city tax	662,316	608,466	682,918	612,938
Licenses and permits	57,290	51,727	62,357	52,000
Use of money and property	41,117	36,001	32,894	37,789
Intergovernmental	815,613	951,934	2,523,755	745,551
Charges for service	354,775	367,072	341,178	267,039
Special assessments	477	1,616	245	261
Miscellaneous	83,352	88,763	138,409	131,091
Total	\$ 3,602,200	3,478,403	5,196,672	2,964,868
Disbursements:				
Operating:				
Public safety	1,228,496	1,189,544	1,229,513	1,107,970
Public works	787,547	1,182,647	821,050	814,385
Health and social services	18,556	18,248	18,049	17,183
Culture and recreation	315,416	398,495	301,618	228,203
Community and economic development	9,857	136,055	27,653	26,022
General government	419,896	641,148	518,991	317,752
Debt service	916,908	705,458	625,872	468,188
Capital projects	48,761	1,758,314	2,777,114	876,337
Total	\$ 3,745,437	6,029,909	6,319,860	3,856,040

See accompanying independent auditor's report.

2015	2014	2013	2012	2011	2010
867,615	779,245	832,750	707,966	658,967	722,822
228,966	252,905	316,678	432,122	527,155	357,693
612,976	654,613	593,966	648,463	596,158	574,534
65,507	54,907	55,603	45,854	50,114	53,730
29,015	27,648	31,604	32,988	26,345	43,373
574,125	676,683	599,223	923,676	1,470,318	1,203,268
280,943	265,205	283,424	283,594	261,967	236,937
2,602	2,673	9,111	1,922	-	-
101,484	85,383	96,225	241,253	405,803	284,497
<u>2,763,233</u>	<u>2,799,262</u>	<u>2,818,584</u>	<u>3,317,838</u>	<u>3,996,827</u>	<u>3,476,854</u>
1,046,834	1,047,850	1,006,111	1,008,844	1,162,243	974,691
652,722	898,838	655,573	594,387	1,602,296	605,309
17,133	16,787	15,705	-	20,256	19,519
239,664	229,918	272,425	318,416	235,863	185,530
31,598	2,500	4,632	217,338	773,567	555,335
337,484	347,148	304,788	325,253	430,371	453,568
682,115	2,489,309	844,973	608,018	539,111	537,626
8,512	-	-	-	-	-
<u>3,016,062</u>	<u>5,032,350</u>	<u>3,104,207</u>	<u>3,072,256</u>	<u>4,763,707</u>	<u>3,331,578</u>



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

To the Honorable Mayor and Members of the City Council:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the city of Evansdale, Iowa, as of and for the year ended June 30, 2019, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 19, 2020. Our report expressed a qualified opinion on the aggregate remaining fund information due to the omission of the Evansdale Volunteer Fire Department Association. Our report expressed unmodified opinions on the financial statements of the governmental activities, the business type activities, the discretely presented component unit and each major fund of the City of Evansdale which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Evansdale's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the city of Evansdale's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Evansdale's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified deficiencies in internal control we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the City of Evansdale's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency in internal control described in the accompanying Schedule of Findings as item (A) to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items (B) and (C) to be significant deficiencies.

Compliance and Other Matters

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

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2019 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

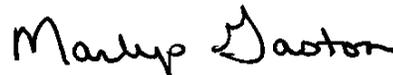
City of Evansdale's Responses to the Findings

The City of Evansdale's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The City of Evansdale's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

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



Marlys K. Gaston, CPA
Deputy Auditor of State

May 19, 2020

City of Evansdale

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

(A) Evansdale Friends of the Library

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

Condition – All accounting functions are handled by one or two individuals without adequate compensating controls.

Cause – The Friends of the Library has a limited number of individuals and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the Friends of the Library’s ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by individuals in the normal course of performing their assigned functions.

Recommendation – We realize segregation of duties is difficult with a limited number of individuals. However, the Friends of the Library should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – The Friends of the Library understand the importance of segregating duties and will, to the best of our ability, continue to explore ways to segregate duties to the extent possible.

Conclusion – Response accepted.

(B) Capital Projects

Criteria – The City Council has a fiduciary responsibility to provide oversight of the City’s capital projects including awarding of contracts, review and approval of change orders if adjustments to original contract amounts are necessary, and approval of payments to contractors.

Condition – During the fiscal year, payments made to a contractor exceeded the approved capital project contract amount by \$4,000.

Cause – The City did not require change orders for capital projects to be approved by City Council in writing.

City of Evansdale

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

Effect – The City’s contract payments for a capital project exceeded the amount approved.

Recommendation – The City should implement procedures to ensure payments on contracts for capital projects do not exceed the approved contract amount plus change orders.

Response – The City will ensure all change orders are approved by City Council in the future.

Conclusion – Response accepted.

(C) Disbursements

Criteria – An effective internal control system provides for internal controls related to ensuring all disbursements are properly supported and invoices are cancelled to prevent use.

Condition – Four transactions for the Friends of the Park, disbursed prior to the records becoming a part of the City, were not properly supported. The purpose for the disbursements was obtained from the City.

<u>Paid To</u>	<u>Purpose</u>	<u>Amount</u>
Campbell Supply	Nuts and bolts for picnic table	\$ 22
P & K Implement	Mower parts	196
Weber Paper	Toilet paper for parks	175
Jan Nichols	Shower curtains	94

Cause – The Friends of the Park separately maintained records did not require supporting documentation to be retained for disbursements.

Effect – The lack of proper supporting documentation for disbursements could adversely affect the ability to prevent or detect misstatements, error or misappropriation on a timely basis.

Recommendation – All disbursements should be supported by invoices or other supporting documentation.

Response – The Friends of the Park no longer has separately maintained records and is subject to City policy and procedures requiring supporting documentation.

Conclusion – Response accepted.

City of Evansdale

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

City of Evansdale

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

Other Findings Related to Required Statutory Reporting:

- (1) Certified Budget – Disbursements during the year ended June 30, 2019 did not exceed the amounts budgeted.
- (2) Questionable Disbursements – During the fiscal year ended June 30, 2019, the City provided the following donations to private, non-profit organizations:

Paid to	Purpose	Amount
Operation Threshold	Donation to non-profit organization	\$ 2,411
Volunteer Center of Cedar Valley	Donation to the Black Hawk mayors' volunteer luncheon	575
Boys and Girls Club	Donation to non-profit organization	2,500

The Constitution of the State of Iowa prohibits governmental bodies from making a gift to private, non-profit corporations. Article III, Section 31 of the Constitution of the State of Iowa states "...no public money or property shall be appropriated for local or private purposes, unless such appropriation, compensation or claim be allowed by two-thirds of the members elected to each branch of the General Assembly."

We previously requested a letter of advice from the Iowa Attorney General regarding gifts to governmental entities and the propriety of a Library Board of Trustees giving proceeds from a gift to a private non-profit foundation. The Iowa Attorney General issued a letter of advice (advice letter) dated April 22, 2008. Following are pertinent excerpts from this letter of advice:

"Past opinions of this office have consistently concluded that a governmental body may not donate public funds to a private entity, even if the entity is established for charitable or educational purposes and performs work which the government could perform directly...private gifts and bequests of money to a city or county, upon receipt and acceptance, become public funds under the stewardship of the city or county. In addition to any restrictions or limitations imposed by the donor on use of the funds, all of the constitutional and statutory requirements regarding accounting for, depositing, investing and expending the public funds apply equally to funds received through taxation and funds received from private donors."

"Political subdivisions and municipalities, including cities, counties, schools, and townships are municipal – governmental – entities. As governmental entities they are governed by elected bodies, are directly responsible to the public as a whole, and are subject to the limitations imposed on them by the state. Although a private organization may be formed to provide and support "public" services which are the same or similar to the services provided by government, the private organizations are not subjected to the same degree of public accountability and oversight as governmental entities."

City of Evansdale

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

“...I do not believe that a city library board may simply donate funds received from private donors to a private non-profit organization to use and invest as the non-profit organization sees fit. Unless the library board retains the ability to oversee expenditures and to demand return of the funds in the event that future trustees do not agree with that delegation of control over the funds, the transaction violates the public purpose and non-delegation principles discussed above. Further, even if safeguards are put in place to assure ongoing oversight and control, I believe that the funds continue to be ‘public funds,’ subject to the deposit and investment standards contained in Code sections 12B and 12C (of the Code of Iowa) and that the funds must be earmarked and spent for the purpose for which the gift was given. A 28E agreement may provide a vehicle to facilitate joint public and private influence over the use of gifts received by a governmental body, by incorporating ongoing public oversight and accountability to the joint undertaking.”

A 28E agreement, as described in the advice letter, does not exist.

Recommendation – We are not aware of any statutory authority for the City to provide public funds to a private non-profit organization. The City should seek reimbursement of the amounts donated.

Response – The City is seeking a legal opinion from our City Attorney.

Conclusion – Response accepted.

- (3) Friends of the Library Disbursements – In accordance with Article III, Section 31 of the Iowa Constitution and an Attorney General’s opinion dated April 25, 1979, public funds may only be spent for public benefit. A disbursement for the Friends of the Library was noted which we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. The disbursement is detailed as follows:

<u>Paid to</u>	<u>Purpose</u>	<u>Amount</u>
Other Place	Team party	\$ 217

Also, the disbursement was not supported with adequate documentation.

According to the Attorney General’s opinion, it is possible for certain disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – The City should determine and document the public purpose served by these types of disbursements prior to authorizing any further payments. If this practice is continued, the City should establish written policies and procedures, including the requirements for proper public purpose documentation.

Response – The City will ensure supporting documentation is received from the Friends of the Library going forward. The City is seeking a legal opinion from the City Attorney regarding issues with the Friends of the Library.

Conclusion – Response acknowledged. Per the Constitution and Attorney General’s opinion, public funds can only be spent for public benefit.

City of Evansdale

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

- (4) Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
- (5) Business Transactions – No business transactions between the City and City officials were noted.
- (6) Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.
- (7) City Council Minutes – No transactions were found that we believe should have been approved in the City Council minutes but were not.
- (8) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.
- (9) Separately Maintained Records – Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipt, use, and disposition of all city property.”

The Evansdale Friends of the Library maintains a bank account for activity separate from the City Clerk’s accounting records. While this Department is part of the City, the transactions and the resulting balances were not included in the City’s accounting records and were not included in the City’s annual budget, monthly financial reports or Annual Financial Reports.

In addition, the transactions and resulting balances of this account was not reported to the City Council and disbursements from the account was not reviewed and approved by the City Council. Also, a summary of the account’s receipts, total disbursements and the listings of claims allowed each month were not published in accordance with Chapter 372.13(6) of the Code of Iowa.

Recommendation – In accordance with Chapter 384.20 of the Code of Iowa, and to strengthen internal control and increase operating efficiencies, the financial transactions of the Library’s separate accounts should be integrated with the City’s accounting records in the City Clerk’s office. The financial activity should be included in the City Clerk’s accounting records, monthly financial reports and the Annual Financial Reports. The activity in this account should be subject to City Council review and approval and should be included in the City’s budget process. Also, a summary of the account’s receipts, total disbursements and listings of claims allowed each month should be published, as required.

Response – The balance will be included going forward.

Conclusion – Response accepted.

City of Evansdale

Staff

This audit was performed by:

Marlys K. Gaston, CPA, Deputy
Gwen D. Fangman, CPA, Manager
Kelly L. Hilton, Senior Auditor
Matthew A. Miller, Staff Auditor
Matthew K. Nnanna, Assistant Auditor

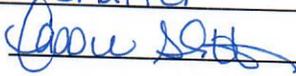
**City of Evansdale
Natural Gas Connection for Emergency Generators
Bid Form**

Connection of two (2) emergency generators, located at 640 Arbutus Avenue and 140 East End Avenue, to MidAmerican Energy Company's natural gas supply.

The undersigned declares that, having carefully examined the instructions, specifications, and work site, proposes to furnish materials, tools, equipment, transportation, labor, supervision, and all else necessary for the satisfactory and complete operational installation of all equipment as described herein and in accordance with the Instructions to Bidders.

Item	Description	Bid Price
1.	Connect Generator to Gas Supply – 640 Arbutus Avenue	<u>676.55</u>
2.	Connect Generator to Gas Supply – 140 East End Avenue	<u>676.55</u>
	Total	<u>1353.10</u>

The bidder certifies that this bid is in complete compliance with all specifications except as specifically listed on the following lines (use additional sheets if necessary):

Name of Company: Primrose Heating & Air Conditioning
 Company Address: 725 5th Street, PO Box 566, Jesup, IA 50648
 Phone Number: 319-827-1182 Email: primrose@jtt.net
 Prepared by: Cassie Shaffer
 Authorized Signature:  Date: 5/28/2020

City of Evansdale
Natural Gas Connection for Emergency Generators
Instruction to Bidders

Instructions to Bidders

Bidders are expected to examine the instructions, specifications, and work site. Bidders shall, in their bid prices, include the cost of all necessary equipment, materials, and labor required to provide complete operational installation of all proposed equipment. All bid items will be paid at the unit prices shown on the bid form. Miscellaneous items not specifically addressed on the bid form but necessary to provide a complete operational installation of equipment shall be included in the bid prices and done at no extra cost to the City of Evansdale. The successful bidder shall provide certificates of insurance demonstrating the minimum coverage identified in the additional requirements.

The City of Evansdale is a municipality, which is exempt from state and federal tax. Do not include tax in the proposal. The City of Evansdale will furnish the successful bidder with tax exemption identification numbers.

All bids shall be submitted on the forms provided by the City of Evansdale, be signed, and contain the bidders' name typed or printed on the bid sheet. Bids may be emailed to wastewater@cityofevansdale.org or mailed to City of Evansdale, 123 North Evans Rd, Evansdale, Iowa 50707. All bids should be received before 4:00 PM, Monday, June 1, 2020. Bids received after this time may not be considered.

Contract Award

The City of Evansdale will evaluate bids in response to this solicitation and award a contract based on the lowest responsible bid meeting all specifications. The City of Evansdale reserves the right to reject any or all bids, to advertise for bids a second time, and to waive any minor irregularities in bids.

Locations

1. 640 Arbutus Avenue, Evansdale, Iowa
2. 140 East End Avenue, Evansdale, Iowa

Scope

1. Connect two generators to natural gas supply from MidAmerican Energy. The gas meter will be mounted to the generator slab six to ten feet from the generator gas connection. Generators require 1,300 scfh at full load. Cummins will provide one pressure regulator for each location to decrease service pressure of 2 psig to 13" W.C.

Materials

1. Cummins will provide one pressure regulator, one fuel strainer, and one flex connection for each location.
2. Bidder shall provide all pipe, fittings, and other materials needed for a complete operational installation.

Warranty

All parts and labor supplied by the bidder shall be warranted for a minimum of one (1) year. The start date of all warranties shall be upon completion and acceptance of the entire installation.

Execution

1. Connect gas piping to meter installed by MidAmerican Energy.
2. Install pressure regulator and fuel strainer supplied by Cummins
3. Connect generator to natural gas supply
4. Check all connections and test operation.

Additional Requirements

1. Contractor shall procure and maintain in effect during the life of the contract a standard Commercial General Liability Insurance policy with limits of liability not less than \$2,000,000.
2. Contractor must be registered with Iowa Division of Labor as required by Chapter 91C of the Iowa Code.
3. The successful bidder is expected to receive authorization to begin work on June 22, 2020. All work shall be completed within fourteen calendar days of authorization to begin work. Liquidated damages will begin after fourteen calendar days, and will accrue at a rate of \$50.00 per day of non-completion.

City of Evansdale
Natural Gas Connection for Emergency Generators
Bid Form

Connection of two (2) emergency generators, located at 640 Arbutus Avenue and 140 East End Avenue, to MidAmerican Energy Company's natural gas supply.

The undersigned declares that, having carefully examined the instructions, specifications, and work site, proposes to furnish materials, tools, equipment, transportation, labor, supervision, and all else necessary for the satisfactory and complete operational installation of all equipment as described herein and in accordance with the Instructions to Bidders.

Item	Description	Bid Price
1.	Connect Generator to Gas Supply – 640 Arbutus Avenue	<u>\$ 2,780.00</u>
2.	Connect Generator to Gas Supply – 140 East End Avenue	<u>\$ 3,210.00</u>
	Total	<u>\$ 5,990.00</u>

The bidder certifies that this bid is in complete compliance with all specifications except as specifically listed on the following lines (use additional sheets if necessary):

Based on the generators being set on site by June 21, 2020.

Completion of the project by June 30, 2020 at both locations.

Name of Company: Young Plumbing and Heating

Company Address: 750 South Hackett Road Waterloo, IA 50701

Phone Number: 319-234-4411 Email: todd@youngphc.com

Prepared by: Todd Gebhardt

Authorized Signature:  Date: 6/3/2020



**BOLTON
& MENK**

Real People. Real Solutions.

855 Wright Brothers Blvd SW
Suite 2A
Cedar Rapids, IA 52404

Ph: (319) 362-3219
F: (319) 362-3341
Bolton-Menk.com

June 11, 2020

City of Evansdale, Iowa
DeAnne Kobliksa, City Clerk
123 N Evans Road
Evansdale, IA 50707

RE: Electrical Connections for Two Generators and Transfer Switches
Recommendation of Award
Project No.: G11.120499

Dear DeAnne Kobliksa:

At 2:00 P.M on June 11, 2020 quotes were received for the Electrical Connections for Two Generators and Transfer Switches project. The Engineer's Estimate for the quote of the project was \$20,000.00. Four quotes were received, all quotes were responsive, and the quotes are summarized as follows:

Bidder	City	Amount
Nelson Electric	Cedar Rapids, Iowa	\$16,105
Etringer Electric	Evansdale, Iowa	\$16,800
Black Hawk Electrical	Waterloo, Iowa	\$18,974
K&W Electric	Waterloo, Iowa	\$25,700

The quote received from Nelson Electric was 19% below the engineers estimate for the project, and was determined to be the lowest responsive, responsible quote. Bolton & Menk, Inc. has reviewed the quote documents submitted and checked references on this quote, and was satisfied with responses given.

Therefore, Bolton & Menk, Inc. recommends award of the Electrical Connections for Two Generators and Transfer Switches project to Nelson Electric, for the quote amount of \$16,105 (Sixteen Thousand One Hundred and Five dollars).

The bid tabulation is attached for your use.

Feel free to contact me should there be any questions related to this project.

Sincerely,

Adrian Holmes, P.E.
Project Engineer

BOLTON & MENK, INC.

cc: File w/attachment

City of Evansdale
 Electrical Connections for Two Generators
 and Transfer Switches
 Evansdale, Iowa



Real People. Real Solutions.

855 Wright Brothers Blvd SW
 Suite 2A
 Cedar Rapids, IA 52404

Ph: (319) 362-3219
 F: (319) 362-3341
 Bolton-Menk.com

TABULATION OF BIDS
 Bid Date June 11, 2020 @ 2:00 PM

Line No.	Description	Unit	Quantity	Engineer's Estimate		Etringer Electric Evansdale, Iowa		Black Hawk Electrical Waterloo, Iowa		K&W Electric Waterloo, Iowa		Nelson Electric Cedar Rapids, Iowa	
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1	Electrical Connection of Arbutus Avenue Generator and Transfer Switch	LS	1.00	\$12,200.00	\$12,200.00	Not Provided		\$11,977.00	\$11,977.00	\$17,750.00	\$17,750.00	\$10,463.00	\$10,463.00
2	Electrical Connection of Est End Avenue Generator and Transfer Switch	LS	1.00	\$7,800.00	\$7,800.00	Not Provided		\$6,997.00	\$6,997.00	\$7,950.00	\$7,950.00	\$5,642.00	\$5,642.00
TOTAL BASE BID					\$20,000.00		\$16,800.00		\$18,974.00		\$25,700.00		\$16,105.00

11-Jun-20

H:\EVANSDAL_CI_IA\G1120499\6_Plans-Specs\B_Bid Tabulation\Electrician\[120499 Electrician Bid Tab.xlsx]Bid Tabulation

Frickson Brothers. Excavating
 737 Colleen Ave
 Evansdale, Iowa
 50707

Invoice

Bill To
City of Evansdale 123 N. Evans Rd Evansdale, Iowa 50707

Date	Invoice No.	P.O. Number	Terms	Project
06/02/20	77			

Item	Description	Quantity	Rate	Amount
Intakes	<p>Job for City of Evansdale Intake Replacemants- Tap Replace</p> <p>Extre work order for Boeling Ave.</p> <p>Replaced 9' x 3' x 6" curb at intakes = \$450.00 for #5 - #6.</p> <p>We Appreciate Your Business. Thank You.</p> <p style="text-align: center;">740-5-8065-6323 curb/Rdwy Replcmt #5/#6 <i>Rlobliaka</i></p>		450.00	450.00

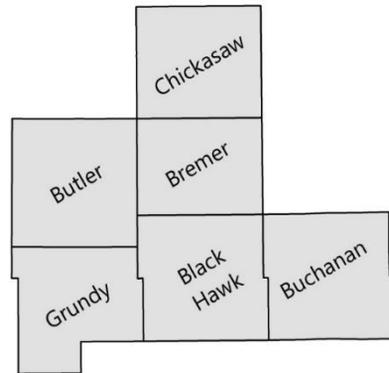
			Subtotal	\$450.00
			Sales Tax	\$0.00
			Total	\$450.00

Virtual Public Input Opportunities for the Fiscal Year 2021-2024 Transportation Improvement Programs (TIP)

Participate in **Virtual Public Input Meetings** to review and comment on projects scheduled to receive federal transportation funding in the six-county region.

Tuesday, June 23
4:00 – 5:30 p.m.

Thursday, June 25
12:00 – 1:30 p.m.



<https://global.gotomeeting.com/join/442003069> OR
+1 (571) 317-3122 Access Code: 442-003-069

Documents and displays can also be viewed at www.inrcog.org

Staff will be available during these hours to answer questions via web conference and phone.

Comments can be submitted online at <https://forms.gle/pLusvYQFBnQs8AnH6> OR directly to Kyle Durant, Transportation Planner II at kdurant@inrcog.org or (319) 235-0311 ext. 139.

Las reuniones públicas discutidas en este folleto son sobre los próximos proyectos de transporte que se están recomendando para recibir fondos federales. Si tiene preguntas acerca de estas reuniones favor de Llamar al (319) 235-0311.



INRCOG

Iowa Northland Regional
Council of Governments