

WEDNESDAY
– JANUARY 8, 2018 –

REGULAR SESSION – 6:00 P.M.
OF THE ANAMOSA CITY COUNCIL
CITY HALL COUNCIL CHAMBERS
AGENDA

PUBLIC NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF ANAMOSA IOWA, WILL MEET AT THE CITY HALL COUNCIL CHAMBERS, ANAMOSA, IOWA, REGULAR SESSION AT 6:00 P.M. ON WENESDAY THE 8th DAY OF JANUARY, 2018 TO CONSIDER THE MATTERS ENUMERATED IN THE AGENDA BELOW:

- 1.0) ROLL CALL**
- 2.0) MOTION TO APPROVE THE MINUTES FROM THE FOLLOWING MEETINGS:**
 - 2.1) December 27, 2017 – Regular Council Meeting**
- 3.0) PUBLIC HEARINGS:**
 - 3.1) PUBLIC HEARING ON NUISANCE ABATEMENT SERVED ON PROPERTY LOCATED AT 400 S. FORD STREET AS REQUESTED BY BEN PARKER**
 - A.) MAYOR OPENS PUBLIC HEARING.**
 - B.) PROCEEDINGS**
 - C.) MOTION TO CLOSE THE PUBLIC HEARING.**
- 4.0) PRESENTATION(S): NONE**
- 5.0) PROCLAMATIONS: NONE**

COUNCIL ACTION ITEMS

- 6.0) COMMUNITY BETTERMENT:**
 - 6.1) DISCUSSION AND POSSIBLE ACTION ON NUISANCE NOTICE SERVED ON BEN PARKER AT 400 S. FORD STREET.**
 - 6.2) DISCUSSION AND POSSIBLE ACTION ON CEMETERY RULES AND PROCEDURES FOR PLACEMENT AND REMOVAL OF FLOWERS AND ITEMS ON THE GRAVESITES IN RIVERSIDE CEMETERY.**
 - 6.3) DISCUSSION AND POSSIBLE ACTION ON THE COMMITTEE APPOINTMENTS FOR 2018 AS RECOMMENDED BY MAYOR DALE BARNES.**
 - 6.4) DISCUSSION AND POSSIBLE ACTION ON **RESOLUTION** CONSENTING TO ASSIGNMENT OF DEVELOPMENT AGREEMENT AND TAX INCREMENT PAYMENTS. **ROLL VOTE.****
- 7.0) PUBLIC SAFETY:**

7.1) MOTION TO APPROVE THE RENEWAL OF BEER AND LIQUOR LICENSES: NONE.

8.0) **PUBLIC WORKS: NONE**

9.0) **FINANCE:**

9.1) DISCUSSION AND POSSIBLE ACTION ON THE APPROVAL OF THE ANNUAL AUDIT REPORT FOR FISCAL YEAR ENDING JUNE 30, 2017 AS PREPARED BY CLIFTON LARSON ALLEN, LLP.

9.2) DISCUSSION AND POSSIBLE ACTION APPROVING CHANGE ORDER NO. 1 FOR 2ND STREET LIFT STATION IMPROVEMENTS PROJECT TO RICKLEFS EXCAVATING IN THE AMOUNT OF \$ 51,424.98.

9.3) DISCUSSION AND POSSIBLE ACTION ON PROPOSED BUDGET FOR FISCAL YEAR 2018-19 FOR THE STREETS DEPARTMENT.

9.4) DISCUSSION AND POSSIBLE ACTION ON PROPOSED BUDGET FOR FISCAL YEAR 2018-19 FOR THE ANAMOSA LIBRARY.

10.0) **CITY ADMINISTRATORS REPORT:**

11.0) **MAYOR AND COUNCIL REPORTS:**

11.1) COUNCIL REPORTS ON BOARDS AND COMMISSIONS.

12.0) PUBLIC WITH BUSINESS WITH THE COUNCIL ON ITEMS NOT ON THE AGENDA.

13.0) ADJOURNMENT.

THIS NOTICE IS HEREBY GIVEN AT LEAST 24 HOURS PRIOR TO THE COMMENCEMENT OF THE MEETING SPECIFIED ABOVE. THIS WAS DONE BY ADVISING THE NEWS MEDIA WHO HAVE FILED A REQUEST FOR NOTICE AND BY POSTING THE NOTICE ON THE FRONT DOOR IN THE LOBBY AREA IN CITY HALL THAT IS ACCESSIBLE TO THE PUBLIC. THIS WAS ALL PURSUANT TO CHAPTER 21 OF THE CODE OF IOWA.



Tammy Coons, Interim City Administrator



City of Anamosa

107 South Ford Street
Anamosa, Iowa 52205
Tammy Coons, City Clerk
(319)462-6055, Ext 302 Fax (319)462-6081
Email: tcoons@mchsi.com

January 4, 2018

TO: Mayor and City Council
FROM: Tammy Coons, City Clerk
RE: 1/8/18 Council Meeting Agenda

Agenda Item

Public Hearings

- 3.1) This is the public hearing that was requested by Ben Parker property owner of 400 S. Ford Street. A nuisance abatement notice was served on that property. Travis McNally will be present to review the issues relating to the abatement notice.

Community Betterment

- 6.1) This item is to allow the Council to give direction to both Travis McNally, Police Sergeant and the property owner, Ben Parker that was served the nuisance abatement notice.
- 6.2) This item is on the agenda as directed by the Council from the December 11th meeting to review the rules and regulations for placement and removal of the flowers and other items on the graves at the Riverside Cemetery. I have enclosed a copy of the current ordinance on this subject and also copies of some other cemeteries in Iowa on their regulations for comparison.
- 6.3) This item is addressed every January. By ordinance the Mayor recommends council member appointments to committees for the calendar year. I have prepared a listing of Dale's recommendations and this action is for the Council to approve his recommendations.
- 6.4) This item is to approve by resolution the assignment of development agreement from Anamosa Lodge & Suites to the new owner of the AmericInn Hotel and corresponding Tax Increment Payments. Jill Parham has requested this assignment. Our bonding attorney, John Danos of Dorsey & Whitney will have the actual resolution ready for the meeting on Monday, but it has not arrived as yet.

Public Safety None

Public Works None

Finance

- 9.1) This item is to approve the annual audit report as prepared by our auditors, Clifton LarsonAllen for Fiscal Year ending June 30, 2017.
- 9.2) This item is to address the change orders to date, which Lindsay has prepared a memo of explanation and summary for you and I have enclosed. Lindsay will be present to answer any questions the Council may have. The Council had tabled this from 12/27 meeting until Lindsay could be present.
- 9.3) & 9.4) This is to review both the Streets Department Budget and the Library Budget for Fiscal Year 2018-19. Gregg and Rebecca will be present to review their proposed budgets with the Council. For the newer Council

Members, keep in mind that the Library Board prepares their budget and the Council only approves the annual amount of general fund money and LOT money given to the Library to support the proposed budget.

Mayor and Council – Boards and Commission Reports

City Administrator Report

I will be asking Travis McNally, Police Sergeant to update the Council on the status of the nuisance abatement properties.

General Updates

- 1.) Water Main Break – Oak Street & E. 3rd Street - We had a water main break on Tuesday this week at this intersection. Ricklefs were called in to repair this break, which was completed later that day. There was some delay in the repair due to Ricklefs equipment not starting due to the very cold temperatures.
- 2.) City Hall Boiler Mandated Corrections – Affordable Heating & Cooling is making the mechanical corrections and removals and replacements as mandated by the boiler inspector through our EMC Insurance provider. Hopefully this will be completed by the end of the day today. I do not know what the total cost will be, but regardless, we are required to make this changes for safety reasons.
- 3.) Department Reports – I have included most of the Department reports submitted by the Department Heads, but I have not received one from Wastewater or Parks & Rec at this time. I will follow up with those departments. Also, my reports from City Hall are not ready yet due to the shortened week, working on budgets and the Council packet preparation. I should be able to get the month of December closed either by Friday this week or hopefully Monday. If possible I will have our reports available on Monday night. I apologize for tardiness.

Thank you all and I hope you have a great weekend!

The City Council of the City of Anamosa met in Regular Session this December 27, 2017 in the Council Chambers at City Hall at 6:00 p.m. with Rich Crump, Bill Feldmann, John Machart, Rod Smith, Cody Shaffer and Betty Weimer present. Absent: None. Mayor Dale Barnes presided. Also present were Tammy Coons, Interim City Administrator/City Clerk; Dan Smith, Wastewater Superintendent; Rebecca Vernon, Library Director; Bob Simonson, Police Chief; and Travis McNally, Police Sergeant. Guests Present Addressing the Council: Mallory Hansen; Cara Biggs; Pat Callahan; Scott Pottorff, MMS Consultants; John Ely, 301 N. Davis St. Wanda Tuetken, owner of Gatherings. Mayor Dale Barnes called the meeting to order at 6:00 p.m. Roll call was taken with a quorum present.

Council Minutes

Motion by Crump, second by Shaffer to approve the minutes from the December 9, 2017 Special Council meeting, the December 11, 2017 Regular Council meeting and the December 12, 2017 Special Council meeting. All Ayes. Motion Carried.

PUBLIC HEARING:

Public Hearing on Proposal to Sell 101 ½ E. Main Street to Charlotte Scheckel

Mayor Barnes opens the public hearing at 6:01 p.m. No comments were offered by the public present. Tammy Coons, Interim City Administrator/City Clerk stated that no written comments had been received and one verbal inquiry on the sale had been made at City Hall. Motion by Feldmann, second by Machart to close the public hearing at 6:02 p.m. All Ayes. Motion Carried.

COMMUNITY BETTERMENT:

Resolution Granting Easement to Mike and Carrie Klatt to Install and Maintain Concrete Pad within West Liberty Street Right-of-Way

Motion by Shaffer, second by Feldmann to approve **Resolution 2017-63** Granting Easement to Mike and Carrie Klatt to Install and Maintain Concrete Pad within West Liberty Street Right-of-Way. Weimer asked if this transaction would be recorded. Tammy stated that the resolution would be recorded. Roll Vote. All Ayes. Motion Carried.

Contract Between Cara Briggs and the City of Anamosa for Artwork

Mallory Hansen and Cara Briggs addressed the Council and distributed copies describing the artwork along with a picture. Cara reviewed her process that she used to create the artwork. Discussion followed on the actual location of the project and the visibility of the artwork. Mallory also stated that a limestone base will probably be added to the project. She stated that this contract transfers ownership of the artwork from Cara to the City.

Motion by Feldmann, second by Shaffer to approve the contract between the City of Anamosa and Cara Briggs for the design, fabrication and installation of artwork at the corner of South Elm Street and East Main Street. All Ayes. Motion Carried.

Resolution Authorizing Acquisition of Title to Abandoned Property and Subsequent Sale of Property Located at 101 ½ E. Main Street

Motion by Feldmann, second by Weimer to approve **Resolution 2017-64** Authorizing Acquisition of Title to Abandoned Property and Subsequent Sale of Property Located at 101 ½ E. Main Street. Discussion followed. Roll Vote. All Ayes. Motion Carried.

Appointment to the Anamosa Library Board of Trustees

Motion by Feldmann, second by Shaffer to appoint Sandra Antons to the Anamosa Library Board of Trustees. All Ayes. Motion Carried.

PUBLIC SAFETY:

Beer and Liquor Licenses

Motion by Crump, second by Feldmann to approve new Class C Liquor License with Sunday Sales Privileges for El Cerrito 2 LLC. All Ayes. Motion Carried.

PUBLIC WORKS: NONE

FINANCE:

Offer of Employment and Approving Employment Agreement for City Administrator

Motion by Feldmann, second by Crump to approve the offer of employment and approve employment agreement with Jacob Sheridan for new City Administrator. Pat Callahan addressed the Council updating them stating that Jacob had found an apartment to rent in Anamosa and that Jacob has indicated that he is anxious to start work with the City. Pat also thanked the Mayor, Council, Department Heads, Tammy Coons, Rebecca Vernon and Cecila Hatcher for all their hard work. Weimer asked if a "meet and greet" would be a good idea for the new City Administrator. Pat stated yes, that would be a good idea and that he will also be meeting with the new Administrator to update and review the needs of Anamosa. Pat also stated he will be available by phone to the new Administrator if there are any additional questions he can answer. A vote was taken. All Ayes. Motion Carried.

Resolution Hiring and Setting Salary for City Administrator for Fiscal Year Ending June 30, 2018

Motion by Feldmann, second by Crump to approve **Resolution 2017-65** approving the hiring and setting salary of the City Administrator for Fiscal Year Ending June 30, 2018. Roll Vote. All Ayes. Motion Carried.

Re-Appointment of Adrian Knuth as City Attorney for 2018

Discussion was held on whether this position had ever been opened up to other candidates.

Motion by Feldmann, second by Crump to re-appoint Adrian Knuth as City Attorney for 2018 at a fee of \$175.00 per hour. All Ayes. Motion Carried.

Fiscal Year 2018-19 Fire Department Budget

Motion by Shaffer, second by Feldmann to approve the proposed Fiscal Year 2018-19 Fire Department Budget as recommended by the Fire Service Board. Discussion followed. All Ayes. Motion Carried.

Change Order No. 1 for the 2nd Street Lift Station Project

Motion by Shaffer, second by Crump to approve Change Order No. 1 for the 2nd Street Lift Station Project in the amount of \$51,424.98 to Ricklefs Excavating. Discussion followed. Shaffer withdrew his motion and Crump withdrew his second.

Motion by Smith, second by Feldmann to table any action on this Change Order No. 1 for the 2nd Street Lift Station Project until a representative from Snyder & Associates can be present to answer questions and provide an explanation. All Ayes. Motion Carried.

Pay Request No. 4 for the 2nd Street Lift Station Project

Motion by Feldmann, second by Shaffer to approve Pay Request No. 4 for the 2nd Street Lift Station Project in the amount of \$471,759.74 to Ricklefs Excavating. Tammy explained that this pay request does not include the proposed Change Order No. 1 as previously discussed. All Ayes. Motion Carried.

Change Order's No. 5 & 6 for the 2017 STP Project

Scott Pottorff, MMS Consultants addressed the Council offering to answer any questions and reviewed the two change orders. He stated that Change Order No. 5 was a net reduction due to liquidated damages and an incentive given for thickness of PCC pavement. Scott explained that this is standard for Iowa

DOT contracts. He then reviewed Change Order No. 6 which is an increase, but only due to an increase in the plan quantities actually used in the project.

Motion by Feldmann, second by Machart to approve Change Order No. 5 & 6 for the 2017 STP Project in the respective amounts of -\$2,832.86 and \$1,778.65 to Horsfield Construction. All Ayes. Motion Carried.

Pay Request No. 4 for the 2017 STP Project

Motion by Feldmann, second by Shaffer to approve Pay Request No. 4 for the 2017 STP Project in the amount of \$70,446.61 to Horsfield Construction. All Ayes. Motion Carried.

Pay Request No. 3 for the Water Treatment Plant Expansion Project

Motion by Shaffer, second by Feldmann to approve Pay Request No. 3 for the Water Treatment Plant Expansion Project in the amount of \$124,212.50 to Calacci Construction. All Ayes. Motion Carried.

Payment of Bills for the Month of December, 2017

Motion by Feldmann, second by Shaffer to approve the payment of bills for the month of December, 2017. All Ayes. Motion Carried.

CITY ADMINISTRATOR'S REPORT:

Tammy reported the following:

1.) As of today the City has received 11 requests for reimbursement for cemetery items totaling \$644.17. 2.) After the meeting she would like to give the oath of office to Rod Smith, Barnes and Machart for the new term of office starting Jan. 2, 2018. 3.) Tammy explained the availability of grant funds through the Brownfield Redevelopment Program to cover 100% of the cost up to \$25,000 for an asbestos inspection of the "Old Hospital Site" and also the availability of a 50% match of up to \$25,000 on the asbestos abatement of the same site. Tammy stated that in talking with the Bonding Attorney, that if this area is added to the Corridor Urban Renewal District that it would be eligible for TIF funds created with an improved building or new building on the site. Weimer stated that she would like to see this proposal in writing. Tammy also stated that as of today the expenses accrued to date on the property total \$2,280.38. 4.) Tammy explained the request from the property owners of 402 and 403 Walworth Avenue for the City to pay for the labor to replace the retaining wall located in the City ROW, of which part of it was removed to connect the sewer service line to the new sewer main. Discussion followed. It was the consensus of the Council that the City would not participate in this cost, that it would be the property owners responsibility to replace the wall. The Council also questioned whether the wall should be put back in the ROW. 5.) Tammy reviewed the condition of the sidewalk along the north side of Walworth Avenue that belongs to the Anamosa Schools. (Pictures were distributed for review) Discussion followed and it was consensus of the Council to camera the storm sewer under the street there to determine if there were issues that were causing the problems on the sidewalk. 6.) Tammy stated that the video of the December 11th Council meeting had only audio recorded, not the video itself. She apologized and stated that they would be replacing the SD video cards on a quarterly basis to avoid this from happening. 7.) Tammy explained a proposal to rent out the front office on the south side of City Hall to a private party on a trial basis. It was recommended that nothing be done at this time and to wait until the City Administrator was in place. 8.) Tammy reminded Council of the upcoming budget process and proposed budget meeting calendar and that she was in process of meeting with each Department Head to review their budgets.

MAYOR AND COUNCIL:

Crump, Jones County Tourism – reported that the annual meeting will be held on January 23rd at the Anamosa Motorcycle Museum and invited all the Council member to attend.

Smith, Library Board – reported that the Board is working on the proposed FY 2018-19 Library budget. They have also implemented and approved new hours and staffing policies. They have also elected Barb Kleis as Vice President. Rod stated that Rebecca had also given the Board a tour of the new website.

Public with Business with the Council on Items not on the Agenda:

John Ely, 301 N. Davis Street addressed the Council thanking Pat Callahan for the information he provided on the new City Administrator. He then asked the Mayor what items listed on the agenda could the public present comment on during discussion. Mayor Barnes stated that agenda item 12.0 is the time for the public to make comments.

Wanda Tuetken, owner of Gatherings in Anamosa addressed the Council explaining her recent error in to pay her utility bill for her business using an incorrect check book. She questioned why she still had to pay the \$30.00 NSF fee even though she came in before the bill was due and before the City received the NSF notice. Discussion followed. Several of the Council members indicated that they would recommend that the \$30.00 NSF fee be waived in this circumstance.

Adjournment

Motion by Crump, second by Shaffer to adjourn at 7:28 p.m. All Ayes. Motion Carried.

Dale Barnes, Mayor

ATTEST:

Tammy Coons, City Clerk

12/29/17

Dear Mayor & Council

I wish to submit a request for a hearing with the city about a Nuisance Abatement order for 400 S. Ford St, Anamosa, IA.

Certain elements I can handle, but a couple details I seek an extension for - namely the vehicles which qualify as junk. 10 days from the 21st isn't enough.

1st off, It was issued just before the week between Christmas and New Years. Highly insensitive.

Secondly, The week has been one of snow and/or well below freezing temperatures making it highly difficult to comply.

Finally, I've been out of work and broke since May.

I feel like I'm being punished for being poor. The Truck is my only vehicle, and replacing tires costs money. Maintenance on anything in general costs money which I don't have, and hadn't had for nearly a year. (We can discuss those details at the hearing)

The way this is currently playing out, you're forcing me to junk my only vehicle under threat of a fine (Money which I don't have).

I don't do drugs, I don't even drink alcohol. I try to be neighborly and help people out. Why should I be punished and forced to give up what's mine - what I intend to fix - for being in hard times?

I'm merely seeking an extension, for hardship, on the removal of the Truck, and Nick's white car, the details of which can also be discussed at the hearing.

But, I am going to propose you add some provisions to the ordinance. I see what you're trying to do with it, but it's too Carte Blanche.

No body asked why I hadn't been able to fix the tires on my truck for such a long time; & fix I would have applied as soon as I had the resources to do something about it.

And, while I'm at it, are any of you willing to spot me \$200-300 to replace said tires? Ones for big vehicles are expensive.

Thanks For Your Consideration.

Sincerely,

Ben Parker

grave opener must be present at all interments and have full charge of opening, closing and sodding/seeding of all graves.

7. The City shall in no manner be liable for any delay in the interment of a body where a protest to the interment has been made or where the rules and regulations of the cemetery have not been complied with. The City shall be under no duty to recognize any protest of interment unless it be in writing and filed with the Clerk. The City shall not be responsible for errors resulting from orders or instructions given by telephone and the Clerk or grave opener may require such orders to be in writing before finalizing any action.

8. Disinterments shall be governed by the above subsections 2, 3, 4, 5, 6, 7.

9. The grave opener shall exercise reasonable care in making a removal, and the City shall not assume any liability for damages to any casket or burial case or urn incurred in making the removal.

10. All grave openings and closing shall be performed by companies or persons who have written agreements with the City of Anamosa for such services that have been approved in advance by the City Council.

(Ord. 841 – Apr. 10 Supp.)

116.04 MARKERS, MONUMENTS, AND DECORATIONS.

1. Definitions. For use in this section the following terms are defined:

A. “Monument” refers to the large family lot stones which do not identify any specific grave.

B. “Marker” refers to a stone located at and identifying a specific grave, usually bearing the name, date of birth and date of death.

C. “Headstone” refers to a grave “marker” placed at the head of the specific burial, and also usually bearing specific name and dates.

D. “Footstone” refers to a grave “marker” placed at the foot of the specific burial, and also usually bearing specific name and dates.

2. Rules. The following rules apply to the erection of monuments and markers within the City cemetery. The Council, by resolution, may adopt further regulations not in conflict herewith in regard to markers.

A. Monuments and grave markers of every description shall have suitable foundations adequate to prevent tipping or sinking.

- B. No monument or headstone and no structure of any vault above ground shall be constructed of any material other than cutstone or real bronze, except military stone as recommended by the Veterans Administration shall take the place of headstone.
- C. No headstone or grave marker will be allowed less than 4 inches or more than 14 inches in thickness.
- D. Only one monument will be permitted on a family burial lot, and no monument will be allowed on a single grave section.
- E. All monuments and markers installed shall be bordered by a 6-inch wide concrete rim flush with the surface and consistent with the contour of the land and extending no less than 1 foot into the ground. In addition to 6-inch wide concrete mowing rim, each monument, marker or headstone which is over 12 inches in height shall have a concrete base extending 36 inches into the ground immediately below and which concrete base must have the same outside dimensions as the monument, marker or headstone. Monument, marker or headstone under 12 inches in height, above ground level, shall have a 6-inch concrete mowing rim and foundation, both of which shall extend not less than 1 foot into the ground immediately below.
- F. Only one (1) monument, marker or headstone for each grave will be allowed except where noted above.
- G. Any trees, plants or flowers growing on the lot shall not be removed or trimmed without the permission of the City.
- H. Every installer of a monument, marker or headstone shall contact the Clerk's office prior to commencement of installation and before depositing materials on the cemetery lot where the monument, marker or headstone is to be installed. Installers shall furnish the City with their name, business address, telephone number, place of installation together with the name, address, and telephone number of the party purchasing or arranging for the installation of the monument, marker or headstone.
- I. The entire area between the southern and eastern boundary lines of the cemetery and the southern-most (lower circle) road is designated as a "Memorial Section." The Memorial Section shall not be opened for lot sales until special rules and regulations are adopted to apply to the Memorial Section. Such rules and regulations shall include but not be limited to prohibition of the installation of any monument, marker or headstone which projects above ground level. The plats indicating the lot markers for a

portion of the Memorial Section shall be retained but not recorded until such time as affirmative action is taken to authorize lot sales in the Memorial Section.

J. If any vault, tomb, mausoleum or like structure in which bodies are entombed in the cemetery falls into a state of dilapidation or decay, or is determined by the Council to be offensive or in any way injurious to the appearance of the cemetery, no adequate provisions having been made by the owner for repair and preservation of such structure, the City shall have the right to remove the said offensive or objectionable structure and to inter any body or bodies contained therein, in the earth upon the lot in which such structure was located, maintaining such lot thereafter in good and similar condition as done with other lots in the cemetery.

K. No fences or enclosures around lots shall be permitted.

L. Potted plants will be allowed within a one-foot radius of any monument. The City reserves the right to remove all potted plants, flowers, ornaments or other objects thirty days after Memorial Day. Owners of lots shall not change the grade of any lot or interfere in any way with the general plan of landscaping of the cemetery.

M. Authorized employees of the City may enter upon any lot and remove any potted plant, flowers, shrubs, ornaments or other objects which are deemed detrimental to the cemetery or adjoining lots for the purpose of maintaining cemetery grounds or making any improvements deemed to be advantageous to the cemetery grounds.

N. Lot owners and others are prohibited from placing on lots or graves any toys, cases, boxes, globes, shells, cans, jugs, bottles, bric-a-brac of every description, wooden benches, chairs, settees, headboards or wooden articles of any kind. Any such articles found on the cemetery grounds may be removed.

O. Floral frames shall not be kept over one (1) week from day of interment.

P. Receptacles for cut flowers should be sunk below the lawn level.

Q. No trees or shrubs shall be planted by any person on any portion of Riverside Cemetery, unless approved in advance of the City's Tree Board and if such approval is granted by the Board,

all such plantings shall be done in compliance with Chapters 150 and 167 of this City Code of Ordinances. (*Ord. 811 – Aug. 08 Supp.*)

R. In order to facilitate mowing and lot care, no permanent planting of any kind by lot owners is permitted.

116.05 MAUSOLEUMS. The following regulations are adopted pertaining to the erection of mausoleums in Riverside Cemetery:

1. Above-surface vaults or mausoleums are not permitted on lots containing less than 600 square feet. The vault or mausoleum shall be set back at least four (4) feet from each of the four perimeter lot lines.
2. No above-surface vault or mausoleum shall be constructed unless the owner of the lot in question has been issued a permit by the Council.
3. Permits shall be issued by the Council only following written application thereof. The written application shall include complete plans and specifications for the proposed construction including a detailed list of the materials to be used and the method of construction to be undertaken. The permit application shall also include a sketch of the proposed construction revealing the dimensions of the structure and the location and placement of the materials to be used in its construction. The application shall also include the projected cost of the proposed structure.
4. The permit application and supporting information shall be reviewed for comment by the City Engineer prior to the issuance of the desired permit. The City reserves the right to refuse to issue a permit for the construction and erection of any above-surface vault or mausoleum which is not considered safe, suitable, desirable, appropriate or within the architectural scheme of the cemetery.
5. Before any above-surface vault or mausoleum may be erected, the lot owner shall pay to the City, for future care and maintenance of the structure and adjoining ground, an amount equal to the cost of the structure. The sum shall be deposited in the cemetery maintenance fund maintained by the City.
6. Above-surface vaults or mausoleums are permitted only in those areas of the Riverside Cemetery designated for those structures by resolution of the Council. Any such resolution shall be kept with this chapter.

116.06 CEMETERY CHARGES. The Council may set from time to time, by resolution, charges for burials or other services.

**MARENGO CEMETERY
RULES & REGULATIONS**

Marengo, Iowa 52301

Iowa County

1. All sales of lots will be done at the Marengo City Hall.
2. Monuments shall be made from dimensional granite only. Bronze markers will also be allowed.
3. All interments including the interments of cremains must be in a vault of concrete, non-corrosive metal of good quality, or fiberglass material. The use of wooden boxes is prohibited. Re-interments will be dealt with on a case-by-case basis.
4. Cremains may be interred without a vault provided sufficient measures are taken to assure no movement of the cremains to ground water sources and to assure no subsidence of the ground covering the remains.
5. All interments must be restricted to members of the owner's family unless the owner or the owner's legal representative, consents in writing that others be interred there.
6. There shall be only one casket interred in each space; however one cremains may be interred with the casket in one space.
7. There can be up to two cremains interred into one space.
8. All lots that have been sold shall be held for interment of human remains only and not held for other purposes.
9. Flowers (artificial or natural) in unbreakable (no glass) containers must be placed on the monuments or in permanent planters. Other small objects will be permitted as long as they are placed next to the headstone and on the concrete slab. No other objects will be permitted within the lot.
10. No tree, shrub or plant of any kind, except grass, shall be planted on any cemetery lot. The Public Works Director has the authority to remove any tree, shrub, or plant he/she feels necessary.
11. Alleyways (grass or graveled) are not to be obstructed in any way.
12. Families are required to notify City Hall or their Funeral Director of interments. This must be done as soon as time has been set.
13. The cemetery hours are from dawn until dusk.

14. Funeral Directors are required to notify the City in the wintertime as to the time of burial.
15. It will be the duty of the City to remove snow from the drives only of the most direct route to the site of interment.
16. City will maintain the drives and upkeep will be the judgment of the City Public Works Director.
17. Vault companies will use utmost care in crossing graves and drives in delivering the vault to the gravesite.
18. Sexton will use utmost care in opening and closing a grave and in crossing graves and drives.
19. Sexton will close grave, which will temporarily be no higher than one (1) foot higher than normal elevation or the surrounding area.
20. In settling of graves, the sexton will use black dirt supplied by the City, which will be no less than 5" thick on a gravesite and be seeded with a combination of rye and grass. Sod on the grave will be permitted and will need to be judged by weather conditions.
21. Families are encouraged to place permanent monuments on the gravesite within a reasonable time (preferably no more than 2 years).
22. Monuments are to be placed at the HEAD of the gravesite only. The head of the gravesite will be such that the body will be positioned to face East. Exceptions can be made with the approval of the Public Works Director and or City Administrator.
23. Monument foundations with footings appropriate to the size of the monument are to be poured on site. NO pre-cast tops are permitted. There also will be a 4" wash around the monument.
24. The gravedigger will be required to carry liability insurance to cover any damage to vaults, monuments, and private property damaged by them.
25. When soil conditions warrant, the sexton and vault company will place plywood going to the gravesite to prevent any damage to existing graves and alleyways.
26. All flowers and decorations (artificial or natural) will be removed for one week during the 15th of March and the 15th of September each year.
27. Price of Lots. The sale price of lot spaces is as follows:
 - \$500.00 per space plus a \$15.00 recording fee
 - Section A,B,C and D will no longer have lots available for sale.
 - Section F,G and H will allow sales on a case-by-case bases.

All sales are final. The city will not buy back cemetery spaces.

28. There will be a \$25 Sexton fee for burial marking charged at the time of the burial. This charge will be added on to the funeral bill by the funeral home conducting the services and then turned over to the City.

29. Lots are to be sold in Section I as close as possible to existing headstones.

30. Lots sold in Section I must be sold with a minimum of two spaces (or one quarter of a lot). Requests for purchase of one single burial space will be dealt with on a case by case basis by the Cemetery Board.

31. Visitors to the mausoleum are to be accompanied by either a cemetery board member or city official. Before being allowed entry into the mausoleum, visitors must sign in at city hall, and must sign out after leaving.

OTTUMWA MUNICIPAL CEMETERIES

VAULTS AND MAUSOLEUMS:

Above ground vaults and mausoleums may be permitted in such parts of the Cemetery as the superintendent may approve of and select as mausoleum sites. All applications for permits to erect such structures shall be made in writing to the superintendent. Complete plans and specifications of the proposed construction, including details of materials, workmanship, method of construction, etc., shall accompany such application and the approval of the Ottumwa Board of Cemetery Trustees shall be obtained before any construction work is begun. The right is reserved to prohibit any structure that is not considered safe, suitable or desirable.

Before any vault or mausoleum is erected, the lot owner will be required to deposit in the Perpetual Care Fund of the Cemetery such amounts as the Board of Trustees may deem necessary as a trust, the income from which is to be used in the care and maintenance of the structure and the ground. Such amount in no case shall be less than ten per cent (10%) of the cost of the structure.

Vaults or mausoleums will not be permitted on lots containing less than one thousand (1,000) square feet and the portion of the lot occupied by the building shall not exceed twenty per cent (20%). The Board of Trustees shall determine the position of the structure on the lot. In no case will permission be given to set the structure nearer to the lot line than ten (10) feet.



TREES, SHRUBS AND FLOWERS:

Planting of trees, shrubs or plants shall not be permitted unless approved by the superintendent or his/her agent and then only in approved locations and under his/her supervision. The cemetery reserves the right to remove any plant, tree or shrub, which in their opinion is dangerous or unsightly to the general appearance of the cemetery as a whole.

Existing individual lot plantings, urns or objects of any kind may be removed by the cemetery when they become unsightly or undesirable and may not be replaced.

The trend has developed, because of maintenance problems and the desire by lot owners, to give the responsibility of cemetery planting to cemetery personnel. This gives much nicer, consistent and better-maintained cemeteries as a result. The Ottumwa, Calvary and Ottumwa Jewish Cemeteries have proven to be no exception to this growing practice.

Fresh cut flowers may be used any time and will remain until, in the judgment of the cemetery, they become wilted or unsightly. Containers for cut flowers are to be of a type level with the ground surface, attached to the monument; or of the type disposed of when flowers are removed. For safety, no glass or ceramic permitted.

Potted plants may be set on lots, without disturbing the sod. If they become unsightly, they will be picked up.

No person will be permitted to trim, prune or remove branches from any tree or ornamental shrub without permission of the cemetery. Cemetery personnel shall do all work of pruning or trimming trees and shrubs planted by the cemetery. Upon request, the cemetery will do any pruning needed on those trees, shrubs and plants installed by the cemetery.

Permission to plant trees, shrubs or flowers on lots shall in all cases be obtained from the Superintendent. Lot owners will be responsible for the maintenance of those plants. The cemetery reserves the right to remove any tree, shrub or vine or any part thereof which have been planted without permission or may have become overgrown, unsightly, dangerous *or found to cause additional maintenance expense*. If grass is allowed to grow, the lot becomes unsightly, or the tribute faded and unsightly, they will be removed without notice to facilitate trimming around the monument as well as maintaining the general appearance of the cemetery. A charge will be accessed to the lot for work performed.

Plants or flowers may not be taken up or removed from the cemetery or cuttings removed from plants without permission from the superintendent. The observance of this rule is necessary to prevent the theft of plants. Many plants, especially vines, interfere with the proper care of the lots and graves and injure the grass. Such plants will be removed when found objectionable. All grave and flowerbeds will be cleaned of tender plants after the first frost in the fall.

Silk and artificial flowers are permitted in vases on monuments or next to monuments in containers. Artificial plants placed directly in the ground will be removed without notice.

It is the responsibility of the lot owner or person placing a floral tribute or decoration to clean, repair and maintain each fixture, and keeping the grass trimmed around memorial.

Cemetery personnel will remove all floral tributes, pots and decorations the months of March and October of each year. A public notice is published in the Ottumwa Courier prior to pick up. If tributes are left on the lots during this time, they will be disposed of. The months following these dates, floral tributes are encouraged to be placed for the next season.

Although we try very hard not to, sometimes our mowing or trimming will cut a plant off. In most cases the plant will grow back. From time to time the cemetery uses chemicals to control weeds. These chemicals can also kill flowers and plants. In each case, the cemetery cannot be held responsible.

The cemetery also provides Memorial Day geranium pots to be placed on the graves of loved ones at either the Ottumwa, Calvary or Ottumwa Jewish Cemeteries. These pots are then watered by the cemetery throughout the summer providing a colorful display. The cemetery then picks up the pot at the end of the season. We also have a similar service at Christmas where we place evergreen wreaths. Stop by the office for prices and further details.

The Cemetery distinctly disclaims all responsibility for loss or damage from causes beyond its reasonable control - from damage caused by the elements, and act of God, common enemy, thieves, vandals, malicious mischief makers, explosions, unavoidable accidents, invasions, insurrections, riots, or order of any military or civil authority, whether the damage be direct or collateral.

COLUMBARIUM

Single and Double Columbarium niches are available for purchase in the Ottumwa Cemetery. Single niches will hold the cremated remains of one person. Double niches hold the cremated remains of two people behind one niche front. Urn or container sizes for cremated remains in a niche can be no larger than 11 inches wide, 11 inches deep and 11 inches high.

A standard niche plaque in memory of the person(s) inurned will be included in the purchase price of the niche and shall be ordered by the Cemetery when the niche is paid in full and a certificate issued. The niche plaque shall be inscribed with the name, birth year and death year of the person inurned within. A double niche will have one plaque with the names, birth years and death years of each person inurned within. Later addition of inscribed dates and replacement plaques shall be at the owner's expense. To insure uniformity, replacement plaques shall be purchased through the Cemetery Office.

No temporary attachments such as tape, wire, string or stickers are allowed. Decorations may be placed in a specified area near the columbarium at the time of inurnment. These items will be removed by cemetery personnel one week after inurnment. No other decorations will be allowed in the columbarium area. All flowers and tributes placed in the columbarium area will be removed by cemetery personnel without notice.

The Ottumwa Board of Cemetery Trustees is authorized to relocate the columbarium or cremated remains to another proper location should it become necessary for any reason, and this authorization shall be binding upon the heirs, executors, administrators and assigns of the purchaser of a niche space.

Removal of the cremated remains from a columbarium niche will only be allowed after a disinterment permit is obtained by the State of Iowa, under the direction of a State of Iowa, licensed, funeral director. Superintendent and his/her designee must be present. A disinterment charge will be based on the current schedule of prices. The disinterment will be recorded in the cemetery office. The Ottumwa Board of Cemetery Trustees reserves the right to request a court order from such a court having this authority.

NEWTON UNION CEMETERY / NEWTON, IOWA

graves shall be made only between June 1 and December 1 and the work shall be performed by cemetery employees and paid for in advance.

All charges for interments or services in connection therewith, shall be paid at the Public Works Office and payment of any and all indebtedness due the cemetery must be arranged for before interment is made.

The right is reserved by the City to require at least 1 business day notice in summer and 2 business days in winter when the ground is frozen, prior to any interment. All interments, disinterments and removals must be made in the manner, and upon the charges fixed by the City.

In order to eliminate sunken graves caused by the collapse of wooden outer containers, it is required that all burials must be made in outer receptacles made of reinforced concrete.

The cemetery will not be liable for the interment permits nor for the identity of the person sought to be interred.

Disinterments will be made in the manner prescribed by the Laws of the State of Iowa.

Burials shall be on lots or niches of sufficient size to accommodate the burial. Size of lot or niche shall be determined by cemetery management. In cremation burials, urns are permitted to be placed in the lot area occupied by a casket burial if sufficient space is remaining for the urn burial. Cemetery management will make the determination if there is space remaining on the lot, and will determine where the urn is to be placed on the lot.

* Section 9. Floral Decorations & Plantings:

The cemetery will undertake to maintain, as may be practicable, the planting of trees and shrubs, to preserve and maintain landscape features, but does not undertake to maintain individual plantings or urns of plants.

The cemetery encourages the use of floral tributes on the graves of loved ones, however, the beauty and continuity of the cemetery depends on the cooperative efforts of all families who have loved ones in the cemeteries care.

Clean-up Times will be the 4th week of March and the full week after the 4th of July holiday.

Regulations Regarding Items Other Than Flowers:

The permanent placing of toys, boxes, ornaments, chairs, settees and similar articles may ONLY be located on the foundation of the monument. Such items must be permanently attached to the foundation or placed in a permanent container on the foundation. The City of Newton is not responsible for these items and if items are placed in areas other than in the permanent container at the side of the monument, the City reserves the right to remove the items.

Flower Regulations:

- Fresh cut flowers and plantings when set into the permanent containers on the foundations will be permitted at all times. Flowers/plantings will be removed when they become unsightly.
- Fresh cut flowers, fresh potted plants and artificial bouquets or plants, etc. will be permitted on the grave at all times, but will be removed when they become unsightly. All items shall be placed on the foundations where possible. Planting flowers or digging up the turf is permitted only within 6" of the north, south or east sides of the grave markers.
- Artificial wreaths and evergreen blankets are permitted between November 1st and the March spring clean-up of each calendar year.

The City of Newton and Newton Union Cemetery do not assume any responsibility for the loss or damage of any floral decorations or other memorials or their containers.

Section 10. Marker/Monument Regulations

In order to perpetuate the beauty and continuity of the cemetery, the City reserves the right to enforce all rules and regulations here set forth and others that might seem necessary for a particular situation.

1. All memorial work must be approved by the City as to material, design, inscription and location on the lot.
2. Any unauthorized memorial work will be removed from the grave until proper arrangements have been made at the cemetery office.
3. No memorial work will be allowed on lots or graves until all cemetery obligations to the City are paid in full.
4. In the event that a lot is purchased for multiple cremation burials, only 2 markers per single lot is allowed. A "monument" may be a "Head Marker" (single stone), a "Flush Marker" (the temporary marker set by a funeral home), or a "Companion Marker" (a single or double stone with more than one name inscribed).
5. The City has approved the purchasing of lots for the purpose of erecting a memorial. An area has been designated at Newton Union Cemetery for said memorials. Cost for the lot shall be the same as for a burial lot.
6. Military markers not located in the Veterans Sections are required to have a foundation. Markers shall be placed in the area of a normal setting and no military markers at foot of graves in Blocks 16 through 35 and both Veterans sections.
7. Lots now containing a certain size or style of marker may be duplicated.
8. Only granite or bronze will be permitted in all memorial work.

The Forestview Columbarium is a gleaming black granite wall located in the east end of Oakland Cemetery. It is lined with 352 niches for the interment of cremains, and the maximum size a cinerary urn may be is 9 inches high by 9 inches wide by 9.5 inches deep. To obtain fee information refer to the "rates and charges" section above or [click here](#).

The Cherish Columbarium is the second columbarium at Oakland Cemetery, located in the far East side of the cemetery. This black granite structure has 64 niches - 32 (12"x12"x12") and 32 (12"x12"x16") for interment of cremains. The pricing will vary depending on size, height on wall and the side the niche is facing. Single niches are located on the North and South ends of the structure and accomodate a slightly larger cinerary urn than the Forestview Columbarium. The double or dual niches can accommodate 2 cinerary urns and are located on the West and East sides of the structure. To obtain fee information refer to the "rates and charges" section above or [click here](#).

Grave decorations

Artificial wreaths, artificial flowers and holiday decorations are welcome any time between November 15 to the end of February and for four days before and five days following Memorial Day. After that period, if not claimed, they will be removed from the site. Flags and emblems will be removed and stored, without responsibility for preservation, if still in place on the sixth day following Memorial Day.

Live flowers in plastic or papier mâché containers are welcome, and may be used at all times. All wired flowers, glass jars and bottles, toys, metal containers and other objects that might create a mowing hazard will not be permitted during the mowing season and will be removed and discarded.

Annuals or perennials may be planted adjacent to the stone if tended by the lot owner. Permission for permanent plantings, such as evergreen or shrub plantings, must be obtained from the Cemetery staff.

Regulations

It is the desire of the City of Iowa City to make Oakland Cemetery a quiet, beautiful place for the deceased and visitors. Peace and good order must prevail for the sacredness of the place to be maintained at all times. It is to this end that the following rules and regulations have been established. Contact the cemetery office at 319-356-5105 to obtain information on the regulations regarding monuments, interments and individual lot restrictions.

- Look and enjoy, but please don't touch the monuments.

Select Language ▼

**City of Anamosa
Committee Assignments
2018**

Revised – January, 2018

Council Committees

1. Parks & Recreation	Rod Smith
2. Library Board (Liaison)	Kay Smith
3. Mayor Pro-tem	Rod Smith

Outside Committees

<u>Organization</u>	<u>Appointee/Liaison</u>
1. Landfill	Mayor Dale Barnes and John Machart
2. E911/Emergency Board	John Machart
3. Senior Dining Advisory Board	Cody Shaffer
4. Jones County Economic Development	Betty Weimer
5. Jones County Tourism	Rich Crump
6. Fire Service Board	Cody Shaffer, Kay Smith and Rich Crump Jacob Sheridan, City Administrator (ex-officio)

Revised 1/18

Dale Barnes, Mayor

ATTEST:

Tammy Coons, City Clerk

**City of Anamosa
2018
Committee Assignments
(Revised 1/18)**

SUGGESTED

	Kay Smith	Rich Crump	Cody Shaffer	John Machart	Betty Weimer	Rod Smith	Dale Barnes	Jacob Sheridan
Council Committees								
Parks & Recreation								
Library Board (Liaison)	X					X		
Others								
Landfill - Jones Co. Solid Waste				X			X	
E911				X				
Emergency Management				X				
Senior Center/JETS			X					
Economic Development					X			
ECICOG- Appointed by County								
Tourism		X						X
Fire Service Board	X	X	X					ex-officio
Committee	Member	Member	Member	Member	Liaison	Liaison		
Parks & Recreation								
Library Board (Liaison)						Rod Kay		
Landfill	Dale	John						
E911	John							
Emergency Management	John							
Senior Center/JETS	Cody							
Economic Development	Betty							
ECICOG- Appointed by County								
Tourism	Rich							
Fire Service Board	Kay	Cody	Rich		Jacob (ex-officio)			
Mayor Pro Tem - Rod Smith								



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CLAconnect.com

Honorable Mayor and Members of the City Council
and Management of City of Anamosa, Iowa
Anamosa, Iowa

In planning and performing our audit of the financial statements of City of Anamosa, Iowa as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of another matter that is an opportunity to strengthen your internal control and improve the efficiency of your operations. Our comment and suggestion regarding this matter is summarized below. A separate communication dated November 14, 2017, contains our written communication of significant deficiencies or material weaknesses in the City's internal control. This letter does not affect our communication dated November 14, 2017.

During our testing of accrued compensated absences, it was noted that no official policy existed for police use of accrued holiday hours. We recommend the City approve an official policy or employment agreement to be signed by each employee that addresses the police use of accrued holiday hours.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various entity personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, Honorable Mayor and Members of the City Council, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Cedar Rapids, Iowa
November 14, 2017



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Honorable Mayor and Members of the City Council
City of Anamosa, Iowa
Anamosa, Iowa

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Anamosa, Iowa as of and for the year ended June 30, 2017, and have issued our report thereon dated November 14, 2017. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Anamosa, Iowa are described in Note 1 to the financial statements.

As described in Note 16, the City adopted *Statement of Governmental Accounting Standards (GASB Statement) No. 77, Tax Abatement Disclosures*, in 2017.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2017.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other information in documents containing audited financial statements

With respect to the Supplementary Information in Schedules 1 through 4 (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 14, 2017.

The management's discussion and analysis, budgetary comparison information, schedule of City's proportionate share of net pension liability and schedule of City contributions (collectively, other information) accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the Honorable Mayor and members of the City Council and management of City of Anamosa, Iowa and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Cedar Rapids, Iowa
November 14, 2017

CITY OF ANAMOSA, IOWA

INDEPENDENT AUDITORS' REPORTS
BASIC FINANCIAL STATEMENTS
SUPPLEMENTARY AND OTHER INFORMATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2017

CBR Carlson & Allen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**CITY OF ANAMOSA, IOWA
TABLE OF CONTENTS
JUNE 30, 2017**

OFFICIALS		3
INDEPENDENT AUDITORS' REPORT		4-6
MANAGEMENT'S DISCUSSION AND ANALYSIS		7-13
BASIC FINANCIAL STATEMENTS:		
	<u>Exhibit</u>	
Government-wide Financial Statement:		
Cash Basis Statement of Activities and Net Position	A	14-15
Governmental Funds Financial Statement:		
Statement of Cash Receipts, Disbursements and Changes in Cash Balances	B	16-17
Proprietary Funds Financial Statement:		
Statement of Cash Receipts, Disbursements and Changes in Cash Balances	C	18
Notes to Financial Statements		19-32
OTHER INFORMATION:		
Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances - Budget and Actual (Cash Basis) - All Governmental Funds and Proprietary Funds		33
Notes to Other Information - Budgetary Reporting		34
Schedule of City's Proportionate Share of Net Pension Liability		35
Schedule of City Contributions		36
Notes to Other Information - Pension Liability		37
SUPPLEMENTARY INFORMATION:		
	<u>Schedule</u>	
Schedule of Cash Receipts, Disbursements, and Changes in Cash Balances - Nonmajor Governmental Funds	1	38-41
Schedule of Indebtedness	2	42-43
Bond and Note Maturities	3	44
Schedule of Receipts by Source and Disbursements by Function - All Governmental Funds	4	45
INDEPENDENT AUDITORS' 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		46-47
SCHEDULE OF FINDINGS AND RESPONSES		48-50

City of Anamosa, Iowa

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Dale Barnes	Mayor	January 2018
Betty Weimer	Council Member	January 2020
Cody Shaffer	Council Member	January 2020
Bill Feldmann	Council Member	January 2018
Chuck Smith	Council Member	Resigned
Rick Sanborn	Council Member	Resigned
Rod Smith	Council Member	January 2018
Richard Crump	Council Member	January 2020
John Machart	Council Member	January 2018
Alan Johnson	City Administrator	Indefinite
Tammy Coons	City Clerk	Indefinite
Penny Lode	Deputy City Clerk	Indefinite
Adrian Knuth	City Attorney	Indefinite

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and
Members of the City Council
City of Anamosa
Anamosa, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Anamosa, Iowa, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and
Members of the City Council
City of Anamosa, Iowa

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Anamosa, Iowa, as of June 30, 2017, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Emphasis of Matter

As discussed in Note 14 to these financial statements, the City changed the manner of its presentation of consumer deposits for the Water and Sewer funds. Our opinion is not modified with respect to this matter.

Basis of Accounting

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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 Anamosa, Iowa's basic financial statements. 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, as listed in the table of contents, 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of Anamosa, Iowa's financial statements for the nine years ended June 30, 2016, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. Those audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Anamosa, Iowa's basic financial statements as a whole. The supplementary information included in Schedule 4 for the nine years ending June 30, 2016 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements for those nine years ending June 30, 2016. 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

Honorable Mayor and
Members of the City Council
City of Anamosa, Iowa

accordance with auditing standards generally accepted in the United States of America. In our opinion, the nine years ending June 30, 2016 presented in Schedule 4 is fairly stated, in all material respects, in relation to the basic financial statements from which they have been derived.

The other information, which consists of Management's Discussion and Analysis, the budgetary comparison information, the Schedule of the City's Proportionate Share of the Net Pension Liability, and the Schedule of City Contributions, as listed in the table of contents, 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 November 14, 2017 on our consideration of the City of Anamosa, Iowa'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 result of that testing, and not to provide an opinion on internal control 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 Anamosa, Iowa's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Cedar Rapids, Iowa
November 14, 2017

CITY OF ANAMOSA

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

The City of Anamosa, Iowa, provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2017. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

2017 FINANCIAL HIGHLIGHTS

- Receipts and other financing sources of the City's governmental activities decreased by approximately \$332,000 to \$5,645,656, from fiscal year 2016 to fiscal year 2017. This is a change of about 5.55% from the prior year. The decrease in funds came from less debt issued in the current year of \$115,000 and less public safety capital grants, contributions, and restricted interest of about \$288,000.
- Disbursements and other financing uses of the City's governmental activities decreased by approximately \$737,000 in fiscal year 2017 from fiscal year 2016 to \$5,458,291. This is a change of about 11.9% from the prior year. Debt service decreased by about \$740,000, which was related to a debt pay off in the prior year.
- The City's total cash basis net position increased 5.6%, or approximately \$636,000, from June 30, 2016 to June 30, 2017 for an ending cash balance of \$11,950,687. Of this amount, the assets of the governmental activities increased approximately \$3,062,000 and the assets of the business type activities decreased approximately \$2,426,000.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information as follows:

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

The Government-wide Financial Statement consists of a Cash Basis Statement of Activities and Net Position. This statement provides information about the activities of the City as a whole and presents an overall view of the City's finances.

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

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

Other Information further explains and supports the financial statements with a comparison of the City's budget for the year.

Supplementary Information provides detailed information about the nonmajor governmental funds and the City's indebtedness.

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

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 accounting principles generally accepted in the United States of America. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statement

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Cash Basis Statement of Activities and Net Position reports information which helps answer this question.

The Cash Basis Statement of Activities and Net Position present the City's net position. Over time, increases or decreases in the City's net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Cash Basis Statement of Activities and Net Position are divided into two kinds of activities:

- Governmental Activities include public safety, public works, culture and recreation, community and economic development, general government, debt service, and capital projects. Property tax and state and federal grants finance most of these activities.
- Business-Type Activities include the waterworks and sanitary sewer system. These activities are financed primarily by user charges.

Fund Financial Statements

The City has two kinds of funds:

- Governmental funds account for most of the City's basic services. These focus on how money flows into and out of those funds, and the balances at year-end that are available for spending. The governmental funds include: 1) the General Fund, 2) the Special Revenue Funds, such as Local Option Sales Tax and Special Assessments, 3) the Debt Service Fund, 4) the Capital Projects Funds and 5) the Permanent Fund. The governmental fund financial statements provide a detailed, short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

The required financial statement for governmental funds is a Statement of Cash Receipts, Disbursements and Changes in Cash Balances.

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Fund Financial Statements (Continued)

- Proprietary funds account for the City's Enterprise Funds. Enterprise Funds are used to report business type activities. The City maintains two Enterprise Funds to provide separate information for the water and sewer funds.

The required financial statements for proprietary funds is a Statement of Cash Receipts, Disbursements and Changes in Cash Balances.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of financial position. The City's cash balance for governmental activities as of June 30, 2017 is \$8,037,522 increasing by about \$3,062,365, most of which was the transfer of funds from the Sewer fund for the Sewer Project. The analysis that follows focuses on the all of the changes in cash basis net position of governmental activities.

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Changes in Cash Basis Net Position of Governmental Activities

	Year Ended 6/30/2017	Year Ended 6/30/2016
Receipts:		
Property Tax	\$ 1,703,003	\$ 1,582,700
Tax Increment Financing Collections	224,143	876,784
Other City Tax	883,382	828,239
Licenses and Permits	44,071	7,749
Use of Money and Property	30,376	45,828
Intergovernmental	757,397	1,059,187
Charges for Services	417,898	453,083
Special Assessments	-	154
Miscellaneous	120,730	790,208
Total Receipts	<u>4,181,000</u>	<u>5,643,932</u>
Disbursements:		
Public Safety	1,026,258	913,736
Public Works	842,393	968,138
Culture and Recreation	800,836	755,374
Community and Economic Development	73,654	69,845
General Government	529,471	502,051
Debt Service	388,292	1,129,204
Capital Projects	365,236	229,805
Total Disbursements	<u>4,026,140</u>	<u>4,568,153</u>
Excess of Disbursements over Receipts	<u>154,860</u>	<u>1,075,779</u>
Other Financing Sources (Uses):		
Bond Proceeds	5,000	120,490
Sale of Capital Assets	27,505	1,569
Transfers	2,875,000	-
Net Other Financing Sources	<u>2,907,505</u>	<u>122,059</u>
Net Change in Cash Basis Net Position	3,062,365	1,197,838
Cash Basis Net Position - Beginning	<u>4,975,157</u>	<u>3,777,319</u>
Cash Basis Net Position - End	<u>\$ 8,037,522</u>	<u>\$ 4,975,157</u>

The City's total receipts and other financing sources for governmental activities were \$5,645,656, which included sale of capital assets, bond proceeds, and transfers.

The City decreased property tax rates for 2017 by \$1.138350 per thousand of taxable valuation, from \$16.114460 to \$14.976110 per thousand of taxable valuation.

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Changes in Cash Basis Net Position of Governmental Activities (Continued)

The cost of all governmental activities this year was around \$5.46 million compared to approximately \$6.2 million last year. However, as shown in the Statement of Activities and Net Position, the amount taxpayers ultimately financed for these activities was approximately \$2,859,000. Some of the cost was paid by those directly benefited from the programs (approximately \$462,000) or by other governments and organizations which subsidized certain programs with grants, contributions and restricted interest (approximately \$723,000). Overall, the City's governmental activities program receipts, including intergovernmental aid and fees for service, decreased in fiscal year 2017 from approximately \$1,739,000 to approximately \$1,156,000.

Changes in Cash Basis Net Position of Business Type Activities

	<u>Year Ended June 30, 2017</u>	<u>Year Ended June 30, 2016</u>
Program Receipts:		
Charges for Services:		
Water	\$ 690,851	\$ 694,068
Sewer	1,741,721	1,750,782
General Receipts:		
Interest on Investments	22,825	22,467
Miscellaneous	146,840	75,184
Total Receipts	<u>2,602,237</u>	<u>2,542,501</u>
Disbursements:		
Water	672,921	671,613
Sewer	1,222,088	907,513
Debt Service	259,054	273,436
Total Disbursements	<u>2,154,063</u>	<u>1,852,562</u>
Other Financing Sources (Uses):		
Transfers	<u>(2,875,000)</u>	<u>-</u>
Net Other Financing Sources	<u>(2,875,000)</u>	<u>-</u>
Net Change in Cash Basis Net Position	(2,426,826)	689,939
Cash Basis Net Position - Beginning of Year	<u>6,339,991</u>	<u>5,650,052</u>
Cash Basis Net Position - End of Year	<u>\$ 3,913,165</u>	<u>\$ 6,339,991</u>

Total business type activities receipts for the fiscal year were approximately \$2,602,000 compared to approximately \$2,543,000 in the prior fiscal year. This increase was due primarily to the increase in sewer receipts. The cash balance decreased by \$2,426,826 from the prior year. Total disbursements for the fiscal year were \$2,154,063, a 16.3% increase.

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

As the City of Anamosa completed the year, its governmental funds reported a combined fund balance of \$8,037,522, an increase of \$3,062,365 from the prior year's total of \$4,975,157. The following are the major reasons for the changes in fund balances of the major funds from the prior year.

- The General Fund cash balance saw an increase of \$331,454 from the prior year to \$2,991,407. This increase in the General Fund cash balance was due mostly to an increase in property taxes, other city taxes, and the employee benefit levy transfer.
- The Special Revenue, Road Use Tax (RUT) cash balance decreased by \$76,442 from the prior year to \$727,606. The decrease is due to an increase in transfers out for street projects.
- The Special Revenue, Local Option Sales Tax cash balance is \$328,680 at June 30, 2017. This balance decreased from the prior year due to more funds spent in the public works function.
- The Special Revenue, Employee Benefits Fund cash balance is \$114,702 and increased by \$6,264. The increase is due to slightly more property taxes obtained for the employee benefit levy.

INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

- The Enterprise, Water Fund cash balance increased by \$26,054 to \$1,226,676 compared to a prior year cash balance of \$1,200,172 (including the allocation of the Customer Deposit fund). The increase in the Water Fund this year as compared to last year is primarily due to an increase in miscellaneous revenues relating to insurance claims.
- The Enterprise, Sewer Fund cash balance decreased by \$2,453,330 to \$2,686,489, as compared to a prior year cash balance \$5,139,819 (including the allocation of the Customer Deposit fund). The decrease in the Sewer Fund is primarily due to a transfer out of funds for the Sewer Projects.

BUDGETARY HIGHLIGHTS

Over the course of the year, the City amended its budget once. The amendment was approved on May 8, 2017 and resulted in an increase in disbursements and receipts. The increase in budgeted disbursements occurring in public safety, culture and recreation and General Government is due to equipment purchases such as police squad car/equipment, new outdoor warning siren, new event program set up and flood levee expenses. The revenues increased due to new event program and easement agreement.

**CITY OF ANAMOSA, IOWA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

DEBT ADMINISTRATION

At June 30, 2017, the City had approximately \$4,323,000 of bonds and other long-term debt outstanding, compared to \$4,836,000 last year, as shown below.

Outstanding Debt at Year-End

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
General Obligation Bonds and Notes	\$ 1,495,000	\$ 1,840,000
Sewer Revenue Note	1,135,000	1,229,762
Water Revenue Note	1,693,000	1,766,633
Total	<u>\$ 4,323,000</u>	<u>\$ 4,836,395</u>

The Constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt of \$1,495,000 is significantly below its constitutional debt limit of approximately \$11.1 million.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Anamosa's elected and appointed officials and citizens considered many factors when setting the fiscal year 2017 budget, tax rates, and fees that will be charged for various City activities. Unemployment in Jones County 3.1% in June 2017. This compares with the State's unemployment rate of 3.2% in June 2017 and the national rate of 4.4% in June 2017.

The housing market increased slightly from fiscal year 2016 in Anamosa to fiscal year 2017. During fiscal year 2017, eight single family homes were built along with one warehouse.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Tammy Coons, Interim City Administrator, 107 S. Ford Street, Anamosa, Iowa.

BASIC FINANCIAL STATEMENTS

CITY OF ANAMOSA, IOWA
CASH BASIS STATEMENT OF ACTIVITIES AND NET POSITION
JUNE 30, 2017

EXHIBIT A

	Program Receipts			Net (Disbursements) Receipts and Changes in Cash Basis Net Position			
	Disbursements	Charges for Services	Operating Grants, Contributions, and Restricted Interest	Capital Grants, Contributions and Restricted Interest	Governmental Activities	Business Type Activities	Total
FUNCTIONS/PROGRAMS:							
Governmental Activities:							
Public Safety	\$ 1,026,258	\$ 65,816	\$ 2,338	\$ -	\$ (958,104)	\$ -	\$ (958,104)
Public Works	842,393	238,322	-	686,887	82,816	-	82,816
Culture and Recreation	800,836	113,760	34,176	-	(652,900)	-	(652,900)
Community and Economic Development	73,654	-	-	-	(73,654)	-	(73,654)
General Government	529,471	44,071	-	-	(485,400)	-	(485,400)
Debt Service	388,292	-	-	-	(388,292)	-	(388,292)
Capital Projects	365,236	-	-	-	(365,236)	-	(365,236)
Total Governmental Activities	4,026,140	461,969	36,514	686,887	(2,840,770)	-	(2,840,770)
Business Type Activities:							
Water	797,912	690,851	-	2,041	-	(105,020)	(105,020)
Sewer	1,356,151	1,741,721	-	1,809	-	387,379	387,379
Total Business Type Activities	2,154,063	2,432,572	-	3,850	-	282,359	282,359
Total	\$ 6,180,203	\$ 2,894,541	\$ 36,514	\$ 690,737	(2,840,770)	282,359	(2,558,411)
GENERAL RECEIPTS AND TRANSFERS:							
Property Taxes Levied for:							
General Purposes					1,025,605	-	1,025,605
Employee Benefits					566,069	-	566,069
Debt Service					111,329	-	111,329
Tax Increment Financing					224,143	-	224,143
Commercial/Industrial Tax Replacement					48,865	-	48,865
Other City Tax					469,426	-	469,426
Local Option Sales Tax					413,956	-	413,956
Unrestricted Interest on Investments					13,975	22,825	36,800
Rent					16,401	-	16,401
Miscellaneous					105,861	142,990	248,851
Long-Term Debt Issued					5,000	-	5,000
Transfers					2,875,000	(2,875,000)	-
Sale of Capital Assets					27,505	-	27,505
Total General Receipts and Transfers					5,903,135	(2,709,185)	3,193,950

See accompanying Notes to Financial Statements.

CITY OF ANAMOSA, IOWA
CASH BASIS STATEMENT OF ACTIVITIES AND NET POSITION (CONTINUED)
JUNE 30, 2017

EXHIBIT A

	Program Receipts			Net (Disbursements) Receipts and Changes in Cash Basis Net Position		
	Charges for Services	Operating Grants, Contributions, and Restricted Interest	Capital Grants, Contributions and Restricted Interest	Governmental Activities	Business Type Activities	Total
CHANGE IN CASH BASIS NET POSITION	Disbursements					
Cash Basis Net Position - Beginning of Year				\$ 3,062,365	\$ (2,426,826)	\$ 635,539
Cash Basis Net Position - End of Year				4,975,157	6,339,991	11,315,148
CASH BASIS NET POSITION:				\$ 8,037,522	\$ 3,913,165	\$ 11,950,687
Restricted:						
Nonexpendable:						
Cemetery Perpetual Care				\$ 91,103	\$ -	\$ 91,103
Expendable:						
Urban Renewal Purposes				142,206	-	142,206
Debt Service				364,046	344,763	708,809
Streets				1,095,718	-	1,095,718
Library				594,797	-	594,797
Other Purposes				3,008,427	182,326	3,190,753
Unrestricted				2,741,225	3,386,076	6,127,301
Total Cash Basis Net Position				\$ 8,037,522	\$ 3,913,165	\$ 11,950,687

See accompanying Notes to Financial Statements.

CITY OF ANAMOSA, IOWA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

EXHIBIT B

	Special Revenue					Capital Projects		Nonmajor Governmental Funds	Totals
	General	Local Option Sales Tax	Employee Benefits	Road Use Tax	Sewer Projects				
RECEIPTS									
Property Tax	\$ 1,025,605	\$ -	\$ 566,069	\$ -	\$ -			\$ 111,329	\$ 1,703,003
Tax Increment Financing								224,143	224,143
Other City Tax	452,800	413,956	13,126					3,500	883,382
Licenses and Permits	44,071								44,071
Use of Money and Property	25,076	505	434					4,361	30,376
Intergovernmental	51,275		16,201					3,034	757,397
Charges for Services	417,898			686,887					417,898
Miscellaneous	117,842							2,888	120,730
Total Receipts	2,134,567	414,461	595,830	686,887				349,255	4,181,000
DISBURSEMENTS									
Current:									
Public Safety	974,927	51,331							1,026,258
Public Works	411,729	269,626		161,038					842,393
Culture and Recreation	746,850	50,557						3,429	800,836
Community and Economic Development								73,654	73,654
General Government	476,122	53,349							529,471
Debt Service								388,292	388,292
Capital Projects					214,320			150,916	365,236
Total Disbursements	2,609,628	424,863		161,038	214,320			616,291	4,026,140
Excess (Deficiency) of Receipts over Disbursements	(475,061)	(10,402)	595,830	525,849	(214,320)			(267,036)	154,860
OTHER FINANCING SOURCES (USES):									
Sale of Capital Assets	27,505								27,505
Long-Term Debt Issued								5,000	5,000
Transfers in	794,010				2,875,000			638,141	4,307,151
Transfers out	(15,000)	(17,694)	(589,566)	(602,291)				(207,600)	(1,432,151)
Net Other Financing Sources (Uses)	806,515	(17,694)	(589,566)	(602,291)	2,875,000			435,541	2,907,505

See accompanying Notes to Financial Statements.

CITY OF ANAMOSA, IOWA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2017

EXHIBIT B

	Special Revenue				Capital Projects		Nonmajor Governmental Funds	Totals
	General	Local Option Sales Tax	Employee Benefits	Road Use Tax	Sewer Project			
NET CHANGE IN CASH BALANCES								
Cash Balances - Beginning of Year	\$ 331,454	\$ (28,096)	\$ 6,264	\$ (76,442)	\$ 2,660,680		\$ 168,505	\$ 3,062,365
	2,659,953	356,776	108,438	804,048	-		1,045,942	4,975,157
Cash Balances - End of Year	<u>\$ 2,991,407</u>	<u>\$ 328,680</u>	<u>\$ 114,702</u>	<u>\$ 727,606</u>	<u>\$ 2,660,680</u>		<u>\$ 1,214,447</u>	<u>\$ 8,037,522</u>
CASH BASIS FUND BALANCES:								
Nonspendable - Cemetery Perpetual Care	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 91,103	\$ 91,103
Restricted for:								
Urban Renewal Purposes	-	-	-	-	-		142,206	142,206
Debt Service	-	-	-	-	-		364,046	364,046
Streets	-	115,038	-	727,606	-		253,074	1,095,718
Library	-	-	-	-	-		594,797	594,797
Other Purposes	-	213,642	114,702	-	2,660,680		19,403	3,008,427
Assigned for:								
Park Projects	2,991,407	-	-	-	-		20,235	20,235
Unassigned	-	-	-	-	-		(270,417)	2,720,990
Total Cash Basis Fund Balances	<u>\$ 2,991,407</u>	<u>\$ 328,680</u>	<u>\$ 114,702</u>	<u>\$ 727,606</u>	<u>\$ 2,660,680</u>		<u>\$ 1,214,447</u>	<u>\$ 8,037,522</u>

See accompanying Notes to Financial Statements.

CITY OF ANAMOSA, IOWA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
CASH BALANCES – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2017

EXHIBIT C

	Enterprise		
	Water	Sewer	Total
OPERATING RECEIPTS			
Use of Money and Property	\$ 4,655	\$ 18,170	\$ 22,825
Charges for Services	690,851	1,741,721	2,432,572
Miscellaneous	128,910	17,930	146,840
Total Operating Receipts	824,416	1,777,821	2,602,237
OPERATING DISBURSEMENTS			
Business Type Activities:			
Water	672,921	-	672,921
Sewer	-	1,222,088	1,222,088
Total Operating Disbursements	672,921	1,222,088	1,895,009
Excess of Operating Receipts over Operating Disbursements	151,495	555,733	707,228
NONOPERATING RECEIPTS (DISBURSEMENTS)			
Debt Service	(124,991)	(134,063)	(259,054)
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(2,875,000)	(2,875,000)
Net Other Financing Sources (Uses)	-	(2,875,000)	(2,875,000)
NET CHANGE IN CASH BALANCES	26,504	(2,453,330)	(2,426,826)
Cash Balances - Beginning of Year	1,200,172	5,139,819	6,339,991
Cash Balances - End of Year	\$ 1,226,676	\$ 2,686,489	\$ 3,913,165
CASH BASIS FUND BALANCES			
Restricted:			
Debt Service	\$ 734	\$ 344,029	\$ 344,763
Other Purposes	96,633	85,693	182,326
Unrestricted	1,129,309	2,256,767	3,386,076
Total Cash Basis Fund Balances	\$ 1,226,676	\$ 2,686,489	\$ 3,913,165

See accompanying Notes to Financial Statements.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Anamosa, Iowa (the City) is a political subdivision of the state of Iowa located in Jones County. It was first incorporated in 1872 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 nonpartisan basis. The City provides numerous services to citizens including public safety, public works, culture and recreation, community and economic development, and general government services. The City also provides water and sewer utilities for its citizens.

Reporting Entity

For financial reporting purposes, the City of Anamosa, Iowa has included all funds, organizations, agencies, boards, commissions, and authorities. The City has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the City. The City has no component units which meet the Governmental Accounting Standards Board criteria.

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: Jones County Assessor's Conference Board, Jones County E911 Service Board, and Jones County Solid Waste Commission.

Basis of Presentation

Government-wide Financial Statement – The Cash Basis Statement of Activities and Net Position (previously referred to as net assets) 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 revenues, 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:

Nonexpendable restricted net position is subject to externally imposed stipulations which require them to be maintained permanently by the City, including the City's permanent fund.

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

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Government-wide Financial Statement (Continued)

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 and enterprise funds are aggregated and reported as nonmajor governmental or nonmajor enterprise 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 that are not paid from other funds.

Special Revenue:

The Local Option Sales Tax Fund is used to account for the receipt and expenditure of the local option sales taxes.

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.

Employee Benefit Fund is used to account for the collection and disbursement of amounts levied for employee benefits.

The Capital Projects, Sewer Projects Fund, is utilized to account for capital projects in the sewer fund.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The City reports the following major proprietary funds:

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

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

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 accounting principles generally accepted in the United States of America.

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 nonoperating 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 nonoperating receipts and disbursements.

Governmental Cash Basis Fund Balances

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

Nonspendable are amounts which cannot be spent because they are legally or contractually required to be maintained intact.

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

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Cash Basis Fund Balances (Continued)

Assigned are amounts the City Council intends to use for specific purposes.

Unassigned are all amounts not included in the preceding classifications.

Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2017, disbursements did not exceed the amounts budgeted prior to the budget being amended.

Property Tax Calendar

The City's property tax rates were extended against the assessed valuation of the City as of January 1, 2015, to compute the amounts which became liens on property on July 1, 2016. These taxes were due and payable in two installments on September 30, 2016 and March 31, 2017, at the Jones County Treasurer's Office. These taxes are recognized as income to the City when they are received from the County.

NOTE 2 CASH

The City's deposits in banks at June 30, 2017 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-ended 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.

At June 30, 2017, the City's deposits consisted of cash and certificates of deposit as follows:

	Bank Value	Carrying Value
Checking Account	\$ 10,811,312	\$ 10,724,572
Payroll Account	32,244	32,244
Certificates of Deposit	1,193,871	1,193,871
Total	<u>\$ 12,037,427</u>	<u>\$ 11,950,687</u>

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 2 CASH (CONTINUED)

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

NOTE 3 BONDS AND NOTES PAYABLE

Annual debt service requirements to maturity of general obligation bonds and notes, special revenue bonds and notes and revenue notes are as follows for the year ended June 30, 2017:

	General Obligation Bonds and Notes		Revenue Bonds and Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 225,000	\$ 35,543	\$ 189,000	\$ 70,748	\$ 414,000	\$ 106,291
2019	265,000	30,483	194,000	65,743	459,000	96,226
2020	325,000	24,413	199,000	60,600	524,000	85,013
2021	335,000	16,933	204,000	55,320	539,000	72,253
2022	345,000	8,848	209,000	49,890	554,000	58,738
2023-2027	-	-	1,134,000	162,635	1,134,000	162,635
2028-2032	-	-	577,000	47,280	577,000	47,280
2033	-	-	122,000	2,440	122,000	2,440
Total	\$ 1,495,000	\$ 116,220	\$ 2,828,000	\$ 514,656	\$ 4,323,000	\$ 630,876

Changes during the fiscal year and current maturities are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General Governmental Activities					
General Obligation Bonds	\$ 1,840,000	\$ -	\$ 345,000	\$ 1,495,000	\$ 225,000
Business-Type Activities					
Revenue Bonds	\$ 2,996,395	\$ 15,100	\$ 183,495	\$ 2,828,000	\$ 189,000

Revenue Notes

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay \$2,320,000 of sewer revenue notes issued in February 2008. Proceeds from the notes provided financing for the construction of improvements to the sewer treatment plant. The notes are payable solely from sewer customer net receipts and are payable through 2027. Net receipts are expected to be at least 110% of the principal and interest due on all bonds that are due in that fiscal year. The total principal and interest remaining to be paid on the notes is \$1,347,615. For the current year, principal and interest paid and total customer net receipts were \$134,063 and \$1,731,488, respectively.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 3 BONDS AND NOTES PAYABLE (CONTINUED)

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

- (a) The City shall generate net receipts from sewer operations of at least 110% of the average annual principal and interest payments.
- (b) An amount equal to 1/12 of the next principal payment due and 1/6 of the next interest payment due shall be set aside in a sewer sinking fund.
- (c) A reserve fund is to be established with a required balance of \$16,632.
- (d) An improvement and extension fund is to be established with a required fund balance of \$50,000.

The City has pledged future water customer receipts, net of specified operating disbursements, to repay \$2,020,000 of water revenue notes issued in September 2013. Proceeds from the notes provided financing for the construction of improvements and extensions to the Utility. The notes are payable solely from water customer net receipts and are payable through 2033. Net receipts are expected to be at least 110% of the principal and interest due on all bonds that are due in that fiscal year. The total principal and interest remaining to be paid on the notes is \$1,995,040. For the current year, principal and interest paid and total customer net receipts were \$124,991 and \$767,167, respectively.

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

- (a) The City shall generate net receipts from sewer operations of at least 110% of the average annual principal and interest payments.
- (b) An amount equal to 1/12 of the next principal payment due shall be set aside in a water sinking fund.
- (c) A reserve fund is to be established with a required balance of \$7,250.
- (d) An improvement and extension fund is to be established with a required fund balance of \$50,000.

The City is in compliance with the sewer provisions, but not the water provisions as there was not enough funds set aside in the Sinking Fund.

Pursuant to the Code of Iowa, the City's general obligation debt is limited to 5% of assessed value as follows:

Assessed Value	<u>\$ 221,480,196</u>
Debt Limit - 5% of Assessed Value	<u>\$ 11,074,010</u>
Debt Outstanding	1,495,000
Debt Margin	<u>\$ 9,579,010</u>

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 4 CONDUIT DEBT

The City has issued gross revenue bonds for the purpose of providing capital financing to a private enterprise. Even though the debt bears the City's name, the City is not responsible for the payment of the original debt. The debt is secured by the payments agreed to be paid by the private enterprise under the terms of the agreement between the City and the enterprise. The general description of the transaction and the outstanding balance at June 30, 2017 is as follows:

<u>Enterprise</u>	<u>Purpose</u>	<u>Balance at June 30, 2017</u>
Jones County Hospital	Construction of Facility	\$ 7,707,594

NOTE 5 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 Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, PO. Box 9117, Des Moines, IA 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, anytime 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 salary.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 5 PENSION PLAN (CONTINUED)

Pension Benefits (Continued)

Protection occupation members may retire at normal age, which is generally age 55. 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.
- 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 that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

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

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies 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 an 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 the 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 2017, pursuant to the required rate, Regular members contributed 5.95% of pay and the City contributed 8.93% for a total rate of 14.88%. Protection occupation members contributed 6.56% of pay and the City contributed 9.84% for a total rate of 16.40%.

The City's contributions to IPERS for the year ended June 30, 2017 were \$132,099.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 5 PENSION PLAN (CONTINUED)

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2017, the City's liability for its proportionate share of the collective net pension liability totaled \$867,546. The collective net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the collective net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2016, the City's proportion was .013513% for Regular employees and .121861% for Protection Occupation employees, which was an increase of .000794% for Regular employees and a increase of .113204% for Protection Occupation employees from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the City collective pension expense, collective deferred outflows, and collective deferred inflows totaled \$134,504, \$349,821, and \$169,539, respectively.

There were no nonemployer contributing entities to IPERS.

Actuarial Assumptions - The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (Effective June 30, 2014)	3.00% per annum
Rates of Salary Increases (Effective June 30, 2010)	4.00 to 17.00%, average, including inflation. Rates vary by membership group.
Long-Term Investment Rate of Return (Effective June 30, 1996)	7.50%, compounded annually, net of investment expense, including inflation
Wage Growth (Effective June 30, 1990)	4.00% per annum, based on 3.00% inflation and 1.00% real wage inflation

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

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.

CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 5 PENSION PLAN (CONTINUED)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core Plus Fixed Income	28 %	1.90 %
Domestic Equity	24	5.85
International Equity	16	6.32
Private Equity/Debt	11	10.31
Real Estate	8	3.87
Credit Opportunities	5	4.48
U.S. TIPS	5	1.36
Other Real Assets	2	6.42
Cash	1	(0.26)
Total	100 %	

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

	1% Decrease 6.5%	Discount Rate 7.5%	1% Increase 8.5%
City's Proportionate Share of the Net Pension Liability	\$ 1,606,862	\$ 867,546	\$ 243,817

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

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 6 INTERFUND TRANSFERS

The detail of interfund transfers for the year ended June 30, 2017 is as follows:

		Amount
Transfer in:	Transfer out:	
General	Road Use Tax	\$ 186,750
	Employee Benefits	589,566
	Local Option Sales Tax	17,694
		<u>794,010</u>
Nonmajor Debt Service	Road Use Tax	67,567
	Nonmajor TIF	164,600
	Nonmajor Special Assessment	43,000
		<u>275,167</u>
Capital Projects Sewer Projects	Sewer	2,875,000
Nonmajor Street Projects	Road Use Tax	347,974
Nonmajor Parks & Recreation Project	General	<u>15,000</u>
Total		<u>\$ 4,307,151</u>

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

There were also \$539,468 of transfers within the same funds to different departments.

NOTE 7 COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation, sick leave, and compensated time based on the length of employment for subsequent use or for payment upon termination, retirement, or death. Sick leave is payable when used and may be accumulated to a maximum of 1,440 hours. Vacation is payable when used and is cumulative to a maximum of 240 hours. These accumulations are not recognized as disbursements by the City until used or paid. Vacation and compensation time is a fully vested benefit. Sick leave is a partially vested benefit only after employment exceeds 15 years, in which they receive one-eighth of the accumulated hours, or 25 years, in which they receive one-fourth of the accumulated hours, up to 180 total hours. The City's approximate liability for total compensated absences payable to employees at June 30, 2017, primarily relating to the General Fund, is \$102,297. This liability has been computed based on pay rates in effect at June 30, 2017.

NOTE 8 RELATED-PARTY TRANSACTIONS

The City had business transactions between the City and a business owned by a Council member's family totaling \$1,241 during the year ended June 30, 2017.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 9 RISK MANAGEMENT AND CONTINGENCIES

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. This includes a claim of approximately \$1.4 million for a case against the police department. These risks are covered by the purchase of commercial insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 COMMITMENTS

As of June 30, 2017, the City has various outstanding construction contracts totaling \$4,372,933. The City plans to finance the costs through State Revolving Fund loans.

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the City expects such amount, if any, to be immaterial.

The City is a defendant in various lawsuits arising in the ordinary course of its activities. These include a claim of approximately \$1.4 million for alleged misconduct in a personnel-related matter. The likelihood of an unfavorable outcome of this claim is not presently determinable.

NOTE 11 DEFICIT BALANCES

The Capital Projects, Water Projects Fund had a deficit balance of \$(270,417) at June 30, 2017. The deficit balance was a result of project costs incurred prior to availability of funds on the water main and well project. Then, in 2017, the water plant expansion project began, creating more costs which are on a reimbursement basis. The deficit's elimination is anticipated by management through transferring funds from the Water Fund through a budget amendment for the water main and well project and receiving CDBG grant and State Revolving Loan funds for the water plant expansion.

NOTE 12 DEVELOPMENT AGREEMENT

The City has entered into a development agreement with Anamosa Care Center and Anamosa Lodge & Suites (developers) for the construction of a care facility and motel facility, respectively. The City agreed to pay the developer an amount not to exceed \$250,000 and \$750,000, respectively, subject to annual appropriation by the City Council. The agreements require two annual payments, provided the developer is in compliance with the terms of the agreement. During the year ended June 30, 2017, the City rebated \$32,748 of incremental property tax to the developers. At June 30, 2017, the remaining balance to be paid on the Anamosa Care Center agreement is \$150,659 and the remaining balance to be paid on the Anamosa Lodge & Suites agreement is \$383,308.

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 13 TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

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

For the year ended June 30, 2017, the City abated \$32,748 of property tax under the urban renewal and economic development projects.

Tax Abatements of Other Entities

There were no tax abatements of other entities for the year ended June 30, 2017.

NOTE 14 CHANGE IN FUND PRESENTATION

During 2017, the City analyzed its Consumer Deposits Fund, previously presented as a nonmajor fund, and determined the amount of the cash basis fund balance that related to the Water and Sewer funds. The effect of the change on cash basis fund balance is as follows:

	Cash Basis Fund Balance as of July 1, 2016 prior to Reclassification	Effect of Reclassification	Cash Basis Fund Balance as of July 1, 2016 after Reclassification
Water Fund	\$ 1,105,044	\$ 95,128	\$ 1,200,172
Sewer Fund	5,055,460	84,359	5,139,819
Nonmajor Consumer Deposits Fund	179,487	(179,487)	-
Business-type Activities	<u>\$ 6,339,991</u>	<u>\$ -</u>	<u>\$ 6,339,991</u>

**CITY OF ANAMOSA, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 15 SUBSEQUENT EVENTS

Management evaluated subsequent events through November 14, 2017, the date the financial statements were available to be issued. Events or transactions occurring after June 30, 2017, but prior to November 14, 2017, that provided additional evidence about conditions that existed at June 30, 2017, have been recognized in the financial statements for the year ended June 30, 2017. Events or transactions that provided evidence about conditions that did not exist at June 30, 2017, but arose before the financial statements were available to be issued, have not been recognized in the financial statements for the year ended June 30, 2017.

The City purchased a fire truck in the amount of \$254,672. The City obtained a loan from a local bank in the amount of \$171,400 and paid the remainder with funds the City already had.

NOTE 16 NEW ACCOUNTING PRONOUNCEMENT

The City adopted the tax abatement disclosure guidance set forth in *Governmental Accounting Standards Board Statement No. 77, Tax Abatement Disclosures*. The Statement sets forth guidance for the disclosure of information about the nature and magnitude of tax abatements which will make these transactions more transparent to financial statement users. Adoption of the guidance did not have an impact on amounts reported in the financial statements. The Notes to Financial Statements include information about the City's tax abatements and tax abatements of other entities which impact the City.

NOTE 17 PROSPECTIVE ACCOUNTING CHANGE

The Governmental Accounting Standards Board has issued *Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement will be implemented for the fiscal year ending June 30, 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with postemployment benefits other than pensions, including additional note disclosures and required supplementary information.

OTHER INFORMATION

CITY OF ANAMOSA, IOWA
BUDGETARY COMPARISON SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN BALANCES – BUDGET AND ACTUAL (CASH BASIS) – ALL
GOVERNMENTAL FUNDS AND PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2017

	Governmental Funds Actual	Proprietary Funds Actual	Total	Budgeted Amounts Original	Final	Final to Total Variance
RECEIPTS						
Property Tax	\$ 1,703,003	\$ -	\$ 1,703,003	\$ 1,904,077	\$ 1,904,077	\$ (201,074)
Tax Increment Financing	224,143	-	224,143	235,154	235,154	(11,011)
Other City Tax	883,382	-	883,382	670,745	670,745	212,637
Licenses and Permits	44,071	-	44,071	8,425	8,425	35,646
Use of Money and Property	30,376	22,825	53,201	64,985	89,985	(36,784)
Intergovernmental	757,397	-	757,397	2,204,157	2,204,157	(1,446,760)
Charges for Services	417,898	2,432,572	2,850,470	2,666,555	2,679,055	171,415
Miscellaneous	120,730	146,840	267,570	289,831	289,831	(22,261)
Total Receipts	4,181,000	2,602,237	6,783,237	8,043,929	8,081,429	(1,298,192)
DISBURSEMENTS						
Public Safety	1,026,258	-	1,026,258	1,004,554	1,071,114	44,856
Public Works	842,393	-	842,393	957,952	957,952	115,559
Culture and Recreation	800,836	-	800,836	795,995	808,495	7,659
Community and Economic Development	73,654	-	73,654	73,654	73,654	-
General Government	529,471	-	529,471	550,190	568,190	38,719
Debt Service	388,292	-	388,292	388,293	388,293	1
Capital Projects	365,236	-	365,236	6,792,870	6,792,870	6,427,634
Business Type Activities	-	2,154,063	2,154,063	2,206,375	2,206,375	52,312
Total Disbursements	4,026,140	2,154,063	6,180,203	12,769,883	12,866,943	6,686,740
Excess (Deficiency) of Receipts over Disbursements	154,860	448,174	603,034	(4,725,954)	(4,785,514)	5,388,548
OTHER FINANCING SOURCES, NET						
Excess (Deficiency) of Receipts and Other Financing Sources over Disbursements and Other Financing Uses	2,907,505	(2,875,000)	32,505	2,160,000	2,160,000	(2,127,495)
Balance - Beginning of Year	3,062,365	(2,426,826)	635,539	(2,565,954)	(2,625,514)	3,261,053
	4,975,157	6,339,991	11,315,148	9,910,213	9,910,213	1,404,935
BALANCE - END OF YEAR	\$ 8,037,522	\$ 3,913,165	\$ 11,950,687	\$ 7,344,259	\$ 7,284,699	\$ 4,665,988

**CITY OF ANAMOSA, IOWA
NOTES TO OTHER INFORMATION – BUDGETARY REPORTING
JUNE 30, 2017**

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. 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 Funds, the Permanent Fund, and the Enterprise Funds. Although the budget document presents functional disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by \$97,060. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2017, disbursements did not exceed budget.

**CITY OF ANAMOSA, IOWA
SCHEDULE OF CITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE LAST THREE YEARS***

**Iowa Public Employees' Retirement System
(Dollars In Thousands)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability:			
Regular	0.013513%	0.012719%	0.012551%
Police	0.121861%	0.008657%	0.108852%
City's total proportionate share of the net pension liability	\$ 868	\$ 629	\$ 423
City's covered-employee payroll	\$ 1,370	\$ 1,233	\$ 1,186
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	63.36%	51.01%	35.67%
Plan fiduciary net position as a percentage of the total pension liability	81.82 %	85.19 %	87.61 %

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

Note: GASB Statement No. 68 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which the information is available.

CITY OF ANAMOSA, IOWA
SCHEDULE OF CITY CONTRIBUTIONS
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE LAST TEN YEARS
JUNE 30, 2017
(DOLLARS IN THOUSANDS)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Statutorily required contribution	\$ 132	\$ 126	\$ 114	\$ 110	\$ 100	\$ 98	\$ 90	\$ 75	\$ 71	\$ 70
Contributions in relation to the statutorily required contribution	(132)	(126)	(114)	(110)	(100)	(98)	(90)	(75)	(71)	(70)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll (regular)	\$ 1,009	\$ 962	\$ 877	\$ 838	\$ 760	\$ 836	\$ 862	\$ 801	\$ 795	\$ 770
City's covered-employee payroll (police)	\$ 427	\$ 408	\$ 356	\$ 348	\$ 331	\$ 304	\$ 301	\$ 235	\$ 245	\$ 282
Contributions as a percentage of covered-employee payroll (regular)	8.93%	8.93%	8.93%	8.93%	8.67%	8.07%	6.95%	6.65%	6.35%	6.05%
Contributions as a percentage of covered-employee payroll (police)	9.84%	9.84%	10.14%	10.14%	10.27%	9.97%	9.95%	9.20%	8.45%	8.47%

**CITY OF ANAMOSA, IOWA
NOTES TO OTHER INFORMATION – PENSION LIABILITY
JUNE 30, 2017**

Changes in Benefit Terms

Legislation enacted in 2010 modified benefit terms for current 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.

Legislative action in 2008 transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Changes of assumptions

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 assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- 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.

SUPPLEMENTARY INFORMATION

**CITY OF ANAMOSA, IOWA
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

	Special Revenue					
	Tax Increment Financing	Police Department Forfeiture	Police Canine	Anamosa/ Monticello Local Access	Wetlands Project	Library Special Gift
RECEIPTS						Special Assessment
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Increment Financing	224,143	-	-	-	-	-
Other City Tax	-	-	-	-	-	-
Use of Money and Property	-	-	3	25	-	2,237
Intergovernmental	-	-	-	-	-	-
Miscellaneous	-	-	1,538	-	-	-
Total Receipts	224,143	-	1,541	25	-	2,237
DISBURSEMENTS						
Current:						
Culture and Recreation	-	-	-	3,429	-	-
Community and Economic Development	73,654	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Total Disbursements	73,654	-	-	3,429	-	-
Excess (Deficiency) of Receipts over Disbursements	150,489	-	1,541	(3,404)	-	2,237
OTHER FINANCING SOURCES (USES)						
Long Term Debt Issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(164,600)	-	-	-	-	(43,000)
Net Other Financing Sources (Uses)	(164,600)	-	-	-	-	(43,000)
NET CHANGE IN CASH BALANCES	(14,111)	-	1,541	(3,404)	-	2,237
Cash Balances - Beginning of Year	156,317	618	2,660	7,187	801	592,560
CASH BALANCES - END OF YEAR	\$ 142,206	\$ 618	\$ 4,201	\$ 3,783	\$ 801	\$ 594,797
						\$ 277,839

SCHEDULE 1

Capital Projects				Permanent			
Park & Recreation Project	Water Projects	Street Projects	Debt Service	Cemetery Operations	Cemetery Perpetual Care	Totals	
\$ -	\$ -	\$ -	\$ 111,329	\$ -	\$ -	\$ 111,329	
-	-	-	-	-	-	224,143	
-	-	-	3,500	-	-	3,500	
-	-	-	352	-	-	4,361	
-	-	-	3,034	-	-	3,034	
-	-	-	-	-	1,350	2,888	
-	-	-	118,215	-	1,350	349,255	
-	-	-	-	-	-	3,429	
-	-	-	-	-	-	73,654	
-	-	-	388,292	-	-	388,292	
1	56,015	94,900	-	-	-	150,916	
1	56,015	94,900	388,292	-	-	616,291	
(1)	(56,015)	(94,900)	(270,077)	-	1,350	(267,036)	
-	5,000	-	-	-	-	5,000	
15,000	-	347,974	275,167	-	-	638,141	
-	-	-	-	-	-	(207,600)	
15,000	5,000	347,974	275,167	-	-	435,541	
14,999	(51,015)	253,074	5,090	-	1,350	168,505	
5,236	(219,402)	-	81,117	10,000	89,753	1,045,942	
\$ 20,235	\$ (270,417)	\$ 253,074	\$ 86,207	\$ 10,000	\$ 91,103	\$ 1,214,447	

**CITY OF ANAMOSA, IOWA
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

	Special Revenue					
	Tax Increment Financing	Police Department Forfeiture	Police Canine	Anamosa/ Monticello Local Access	Wetlands Project	Library Special Gift
CASH BASIS FUND BALANCES						
Nonspendable - Cemetery Perpetual Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Renewal Purposes	142,206	-	-	-	-	-
Debt Service	-	-	-	-	-	277,839
Streets	-	-	-	-	-	-
Library	-	-	-	-	-	594,797
Other Purposes	-	618	4,201	3,783	801	-
Assigned for:						
Park Projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Cash Basis Fund Balances	\$ 142,206	\$ 618	\$ 4,201	\$ 3,783	\$ 801	\$ 594,797

Capital Projects			Permanent			Totals
Park & Recreation Project	Water Projects	Street Projects	Debt Service	Cemetery Operations	Cemetery Perpetual Care	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,103	\$ 91,103
-	-	-	-	-	-	142,206
-	-	-	86,207	-	-	364,046
-	-	253,074	-	-	-	253,074
-	-	-	-	-	-	594,797
-	-	-	-	10,000	-	19,403
20,235	-	-	-	-	-	20,235
-	(270,417)	-	-	-	-	(270,417)
\$ 20,235	\$ (270,417)	\$ 253,074	\$ 86,207	\$ 10,000	\$ 91,103	\$ 1,214,447

**CITY OF ANAMOSA, IOWA
SCHEDULE OF INDEBTEDNESS
YEAR ENDED JUNE 30, 2017**

<u>Obligation</u>	<u>Date of Issue</u>	<u>Interest Rates</u>	<u>Amount Originally Issued</u>
General Obligation Notes:			
Corporate Purpose Note 2011	October 18, 2011	1.40-3.80%	\$ 700,000
Refunding Notes- Series 2012A	May 15, 2012	2.00-2.25%	2,625,000
Total			<u>3,325,000</u>
Revenue Notes:			
Sewer Revenue Notes	February 12, 2008	3.00%	2,320,000
Water Revenue Notes	September 13, 2013	1.75%	2,020,000
Total			<u>4,340,000</u>
Total Indebtedness			<u><u>\$ 7,665,000</u></u>

SCHEDULE 2

Amount Originally Issued	Balance Beginning of Year	Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid
\$ 700,000	\$ 420,000	\$ -	\$ 70,000	\$ 350,000	\$ 13,440
2,625,000	1,420,000	-	275,000	1,145,000	29,602
<u>3,325,000</u>	<u>1,840,000</u>	<u>-</u>	<u>345,000</u>	<u>1,495,000</u>	<u>43,042</u>
2,320,000	1,229,762	-	94,762	1,135,000	39,301
2,020,000	1,766,633	15,100	88,733	1,693,000	36,258
<u>4,340,000</u>	<u>2,996,395</u>	<u>15,100</u>	<u>183,495</u>	<u>2,828,000</u>	<u>75,559</u>
<u>\$ 7,665,000</u>	<u>\$ 4,836,395</u>	<u>\$ 15,100</u>	<u>\$ 528,495</u>	<u>\$ 4,323,000</u>	<u>\$ 118,601</u>

**CITY OF ANAMOSA, IOWA
BOND AND NOTE MATURITIES
YEAR ENDED JUNE 30, 2017**

SCHEDULE 3

Year Ending June 30,	GO Corporate Purpose Note Issued October 18, 2011		GO Refunding Bonds, Series 2012A Issued May 15, 2012	
	Interest Rates	Amount	Interest Rates	Amount
2018	2.80%	\$ 70,000	2.00 %	\$ 155,000
2019	3.10%	70,000	2.00 %	195,000
2020	3.40%	70,000	2.00 %	255,000
2021	3.60%	70,000	2.10 %	265,000
2022	3.80%	70,000	2.25 %	275,000
		<u>\$ 350,000</u>		<u>\$ 1,145,000</u>

Revenue Debt				
Year Ending June 30,	Sewer Revenue Issued February 12, 2008		Water Revenue Issued September 13, 2013	
	Interest Rates	Amount	Interest Rates	Amount
2018	3.00 %	\$ 98,000	1.75 %	\$ 91,000
2019	3.00 %	101,000	1.75 %	93,000
2020	3.00 %	104,000	1.75 %	95,000
2021	3.00 %	108,000	1.75 %	96,000
2022	3.00 %	111,000	1.75 %	98,000
2023	3.00 %	115,000	1.75 %	100,000
2024	3.00 %	119,000	1.75 %	102,000
2025	3.00 %	122,000	1.75 %	104,000
2026	3.00 %	126,000	1.75 %	106,000
2027	3.00 %	131,000	1.75 %	109,000
2028		-	1.75 %	111,000
2029		-	1.75 %	113,000
2030		-	1.75 %	115,000
2031		-	1.75 %	118,000
2032		-	1.75 %	120,000
2033		-	1.75 %	122,000
		<u>\$ 1,135,000</u>		<u>\$ 1,693,000</u>

CITY OF ANAMOSA, IOWA
SCHEDULE OF RECEIPTS BY SOURCE AND DISBURSEMENTS BY FUNCTION –
ALL GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

SCHEDULE 4

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
RECEIPTS										
Property Tax	\$ 1,703,003	\$ 1,582,700	\$ 1,657,935	\$ 1,682,126	\$ 1,539,742	\$ 1,481,339	\$ 1,400,549	\$ 1,308,682	\$ 1,266,102	\$ 1,214,874
Tax Increment Financing	224,143	876,784	389,230	388,890	408,257	489,084	352,582	379,144	348,260	295,829
Other City Tax	883,382	828,239	768,719	890,933	684,667	648,300	663,602	633,658	552,180	551,285
Licenses and Permits	44,071	7,749	8,427	9,895	15,476	17,955	18,964	21,356	19,365	5,115
Use of Money and Property	30,376	45,828	30,569	15,864	22,195	28,639	49,346	53,078	128,162	76,628
Intergovernmental	757,397	1,059,187	910,655	821,455	2,371,767	5,156,872	1,563,116	2,480,563	2,436,571	738,312
Charges for Service	417,898	453,083	391,787	417,423	262,680	259,461	388,069	137,348	396,397	272,711
Special Assessments	-	154	18,288	14,560	36,922	26,754	39,568	31,838	34,359	43,721
Miscellaneous	120,730	790,208	116,209	73,329	301,615	288,067	234,884	157,665	197,900	278,930
Total	\$ 4,181,000	\$ 5,643,932	\$ 4,281,819	\$ 4,114,475	\$ 5,643,321	\$ 8,396,471	\$ 4,710,680	\$ 5,203,332	\$ 5,379,296	\$ 3,477,405
DISBURSEMENTS										
Operating:										
Public Safety	\$ 1,026,258	\$ 913,736	\$ 1,137,913	\$ 918,592	\$ 891,994	\$ 681,310	\$ 929,825	\$ 1,281,885	\$ 4,851,603	\$ 827,013
Public Works	842,393	968,138	809,212	802,874	788,481	768,386	814,898	828,623	787,526	576,526
Culture and Recreation	800,836	755,374	745,751	743,149	703,839	856,699	697,926	771,788	679,816	709,517
Community and Economic Development	73,654	69,845	73,473	76,838	75,730	149,609	19,085	38,207	502,638	352,173
General Government	529,471	502,051	452,474	457,783	542,223	511,355	499,927	510,517	512,847	496,666
Debt Service	388,292	1,129,204	768,772	802,508	854,216	3,550,461	2,696,820	5,038,860	717,230	630,079
Capital Projects	365,236	229,805	533,824	1,245,750	1,997,768	5,165,467	1,341,948	163,245	288,473	2,432,424
Total	\$ 4,026,140	\$ 4,568,153	\$ 4,521,419	\$ 5,047,494	\$ 5,854,251	\$ 11,883,287	\$ 7,000,429	\$ 8,633,125	\$ 8,340,133	\$ 6,024,398

**INDEPENDENT AUDITORS' 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**

Honorable Mayor and
Members of the City Council
City of Anamosa
Anamosa, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Anamosa, Iowa as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Anamosa, Iowa's basic financial statements, and have issued our report thereon dated November 14, 2017. Our report expressed unmodified opinions on the financial statements which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Anamosa, Iowa's internal control over financial reporting to determine the audit procedures are 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 Anamosa, Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Anamosa, Iowa'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 Responses, we identified certain deficiencies in internal control that 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 that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in Part II of the accompanying Schedule of Findings and Responses as item 2017-001 to be a material weakness.

Honorable Mayor and
Members of the City Council
City of Anamosa

A significant deficiency is a deficiency, or 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 deficiency described in Part II of the accompanying Schedule of Findings and Responses as item 2017-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Anamosa, Iowa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance or other matters which are described in Part III of the accompanying Schedule of Findings and Responses.

We noted certain other matters that we reported to management of the City in a separate letter dated November 14, 2017.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2017 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 Anamosa's Responses to Findings

The City of Anamosa, Iowa's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The City of Anamosa, Iowa'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 result 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.



CliftonLarsonAllen LLP

Cedar Rapids, Iowa
November 14, 2017

**CITY OF ANAMOSA, IOWA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

Part I – Summary of Auditors' Results

- (a) Unmodified opinions were issued on the financial statements which were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States of America.
- (b) One material weaknesses and one significant deficiency in internal control over financial reporting were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.

Part II – Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES AND INSTANCES OF NONCOMPLIANCE:

2017-001: Preparation of Financial Statements

Criteria: The City should have controls in place to prevent, or detect and correct, a material misstatement in the annual financial statements including footnote disclosures.

Condition: The City does not have an internal control policy in place over financial reporting.

Cause: The City has not adopted an internal control policy over the annual financial reporting; however, they have reviewed and approved the annual financial statements as prepared by the audit firm.

Effect: The potential exists that a material misstatement could occur in the financial statements and not be prevented, or detected and corrected, by the City's internal controls.

Recommendation: We recommend the City continue to evaluate their internal staff and expertise to determine if an internal control policy over the annual financial reporting is beneficial.

Management Response: The City does not have the resources to employ staff possessing the detailed understanding of applicable accounting principles to the extent required to utilize such a disclosure checklist. As a result, the City of Anamosa, Iowa has relied on the independent auditor to identify disclosures required in the financial statements.

Conclusion: Response accepted.

2017-002: Violation of Debt Covenants

Criteria: The City should have adequate procedures in place to ensure debt covenants are met.

Condition: The City did not meet the debt covenant in relation to the water revenue bonds. The covenant states that the City shall maintain in a Sinking Fund an amount equal to 1/12th of the installment of principal coming due on the Bond on the next succeeding principal payment date.

**CITY OF ANAMOSA, IOWA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

Part II – Findings Related to the Financial Statements (Continued):

Cause: The City did not maintain a proper balance in the Sinking Fund equivalent to the next succeeding principal payment.

Effect: The City is in violation of the covenant and the creditor could penalize the City.

Recommendation: We recommend the City complete a regular review over the Water Fund to ensure they have the proper amounts deposited into the Sinking Fund.

Management Response: The City will put processes in place to ensure the transfer of funds occurs timely.

Conclusion: Response accepted.

Part III – Other Findings Related to Required Statutory Reporting:

III-A-17 Certified Budget – Disbursements did not exceed amounts budgeted during the year ended June 30, 2017. Chapter 384.20 of the Code of Iowa states, in part, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

III-B-17 Questionable Disbursements – We noted no disbursements that fail to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

III-C-17 Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.

III-D-17 Business Transactions – Business transactions between the City and City officials or employees are detailed as follows:

<u>Name, Title and Business Connection</u>	<u>Transaction Descriptions</u>	<u>Amount</u>
Cody Shaffer, Council member, son of owner of Shaffer Plumbing and Heating	Plumbing, Furnace, & A/C related	\$ 1,241

The transactions with Mr. Shaffer are for plumbing, furnace, and A/C related work do not appear to represent a conflict of interest since the total of the transactions were less than \$1,500 during the year.

III-E-17 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 insure that the coverage is adequate for current operations.

III-F-17 Council Minutes - No transactions were found that we believe should have been approved in the council minutes but were not.

**CITY OF ANAMOSA, IOWA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

Part III – Other Findings Related to Required Statutory Reporting (Continued):

- III-G-17 Deposits and Investments - No instances of noncompliance were noted with the deposit and investment provisions of Chapter 12B and 12C of the Code of Iowa and the City's investment policy.
- III-H-17 Revenue Notes - As of June 30, 2017, the City was not in compliance with the funding and payment provisions of the water revenue note resolutions. The City did not meet the covenant of having an amount equal to 1/12 of the next principal payment due available in the fund.
- III-I-17 Financial Condition – The Water Projects Fund had a deficit balance of (\$270,417) at June 30, 2017.

Recommendation: The City should investigate alternatives to eliminate these deficits in order to return these funds to a sound financial position.

Response: The deficit balance was a result of project costs incurred prior to availability of funds on the water main and well project. Then, in 2017, the water plant expansion project because, creating more costs which are on a reimbursement basis. The deficit's elimination is anticipated by management through transferring funds from the Water Fund through a budget amendment for the water main and well project and receiving CDBG grant and State Revolving Loan funds.

Conclusion: Response accepted.

- III-J-17 Annual Urban Renewal Report – The annual urban renewal report was approved and certified to the Iowa Department of Management on or before December 1.



Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor.



Memorandum

To: City of Anamosa

Date: December 20, 2017

From: Lindsay Beaman, P.E.

RE: 2nd St. Lift Station Improvements Phase I – Change Order 1 Summary

The scheduled project completion for this project was November 17, 2017. As of December 20, 2017 this project is not substantially completed, but there have been some formal extension requests by Ricklefs Excavating that are further detailed below.

Request for Change 2-4: These requests for change are for labor and material costs associated with locating and tapping of the water main in south of the 2nd St. Lift Station for the new fire hydrant that was included in this project. The design locates had the water main in a different location from where it was finally discovered. This required Ricklefs Excavating to conduct extensive exploratory excavation to locate the water main, including digging around the park and ultimately excavating 2nd Street. Once found, it was determined by the Anamosa Water Department that this main could not be shut down for hydrant installation and instead required a live tap. Ricklefs Excavating has requested \$11,495.40 and 4 working days as it related to this additional work. We are recommending approval of these request for changes and are included in Change Order #1.

Request for Change 5-7 & 9: These requests are related to the additional sanitary sewer replacement along Walworth Ave. from the intersection of Garnavillo St. and 2nd Street towards the wastewater treatment plant. Previously, we had advised the City Council of the additional quantities of materials and labor that were estimated to complete this work. As work has progressed, Ricklefs has discovered shallow bedrock conditions that prohibited the use of trenchless pipe-bursting methods. Therefore, we have received requests for some additional money to accommodate the open cut installation of this main, including bypass pumping, additional televising to located a sanitary sewer service and retaining wall removal (but not replacement). These requests have also included additional working days for this portion of the project. Ricklefs Excavating has requested \$10,215.63 and 22 working days as it related to the additional work. We are recommending approval of these request for changes and are included in Change Order #1.

Request for Change 8: This request is for removal and replacement of existing soils with macadam stone at the lift station under the new structures. During the excavation of the lift station, it was determined that the existing soils were not suitable to be used as backfill material under and around the new manhole structures and under the new building. Ricklefs Excavating has requested \$29,714.95 and 5 working days as it related to this additional work. We are recommending approval of these requests for changes and are included in Change Order #1.

\$51,425.98 + 31 WORKING DAYS

Memorandum – 2nd Street Lift Station Phase 1 – Construction Schedule Update
December 20, 2017
Page 2 of 2

Summary: With respect to schedule, if granted the requested extension of 31 working days, this would push the project completion deadline to January 4th. (Note that when counting “working days” weekends and holidays are not included).

CHANGE ORDER NO.

1

OWNER: City of Anamosa

107 South Ford Street

Anamosa, IA 52205

PROJECT: 2nd St. Lift Station and Sanitary Sewer Collection
System Improvements Project - Phase 1

S&A Job No.: 116.0518.08

TO: Ricklefs Excavating

12536 Buffalo Rd

Anamosa, IA 52205

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

Item	Description	Quantity Added / (Deducted)	Unit	Unit Price	Total
1	RFC #2: Additional costs associated with water main repair due to inaccurate water main locates within the lift station site	1	LS	\$4,516.05	\$4,516.05
2	RFC #3: Additional costs for expository digging for water main in the park south of 2nd St.	1	LS	\$3,753.60	\$3,753.60
3	RFC #4: Additional costs associated with live tapping the water main for the new hydrant since water main could not be shut down	1	LS	\$3,225.75	\$3,225.75
4	RFC #5: Additional working days to upsize the sanitary sewer main down Walworth Ave.	1	LS	\$0.00	\$0.00
5	RFC #6: Additional costs associated with switching from bring the sanitary sewer line down Walworth Ave. to open cut installation	1	LS	\$7,331.25	\$7,331.25
6	RFC #7: Additional costs associated with removing retaining wall and installing service tap in gravity sewer line down Walworth Ave.	1	LS	\$1,548.36	\$1,548.36
7	RFC #8: Additional costs associated with removing poor soils at the lift station and replacing them with Macadam Base Stone.	1	LS	\$29,714.95	\$29,714.95
8	RFC #9: Additional costs associated with televising the existing sewer main along Walworth Ave. to locate all sewer services	1	LS	\$1,335.02	\$1,335.02
This change will result in a net increase in the cost of the project of					\$51,424.98
This change will result in a net change to the project of					31 Working Days

Original Contract Amount:

\$1,834,420.00

Authorized Changes by Previous Change Order:

\$0.00

Total Contract Amount Including Change Order #1

\$1,885,844.98

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

By _____
Engineer - Snyder & Associates, Inc.

Date _____

By _____
Contractor - Ricklefs Excavating

Date _____

By _____
Owner - City of Anamosa

Date _____

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 2
Date: 11/15/2017

Regarding:

Cost associated with inaccurate locates of the watermain at the lift station site. This will add 1.5 days to the contract.

To:

Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:

Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:

Bud Maynard

Phone:

(319) 462-4435

E-mail:

bud@ricklefsexcavating.com

Recipients:

Lindsey Beaman

Phone:

(319) 362-9394

E-mail:

lbeaman@snyder-associates.com

Requested Change:	U/M	Qty	Unit Price	Change to Contract
Crew Labor	LS	1.0000000	3500.000000	3500.00
fittings/consumables	LS	1.0000000	350.000000	350.00
Ricklefs P&O	LS	1.0000000	577.500000	577.50
Increase bond	LS	1.0000000	88.550000	88.55

RFC Total

\$ 4516.05

Please respond by: 11/17/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

42

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 3
Date: 11/15/2017

Regarding:

Exploratory Digging to find Water main south of second street in the park, This will add 1.5 days to the contract

To:
Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:
Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:

Bud Maynard

Phone:

(319) 462-4435

E-mail:

bud@ricklefsexcavating.com

Recipients:

Lindsey Beaman

Phone:

(319) 362-9394

E-mail:

lbeaman@snyder-associates.com

Requested Change:

	U/M	Qty	UnitPrice	Change to Contract
Crew labor/equipment	LS	1.0000000	2500.000000	2500.00
additional seeding and grading	LS	1.0000000	700.000000	700.00
Ricklefs P&O	LS	1.0000000	480.000000	480.00
Increase Bond	LS	1.0000000	73.600000	73.60

RFC Total

\$ 3753.60

Please respond by: 11/15/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

43

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 4
Date: 11/15/2017

Regarding:

The water main was unable to be shut down so we had to install a live tap on the line and extend the hydrant across the street. This will add 1 day to the project

To:

Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:

Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:	Phone:	E-mail:
Bud Maynard	(319) 462-4435	bud@ricklefsexcavating.com

Recipients:	Phone:	E-mail:
Lindsey Beaman	(319) 362-9394	lbeaman@snyder-associates.com

Requested Change:	U/M	Qty	Unit Price	Change to Contract
Live tap and extra materials	LS	1.0000000	750.000000	750.00
LA bor equipment	LS	1.0000000	2000.000000	2000.00
Ricklefs P&O	LS	1.0000000	412.500000	412.50
Increase bond	LS	1.0000000	63.250000	63.25

RFC Total: \$3,225.75

Please respond by: 11/17/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

44

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 5
Date: 11/15/2017

Regarding:

The new sewer line proposed along walworth was found to be undersized for the new main This RFC is to request additional time for televising, procurement of materials, installation of the main and additional pavement time and cure time. request 15 days be added to the contract

To:

Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:

Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:	Phone:	E-mail:
Bud Maynard	(319) 462-4435	bud@ricklefsexcavating.com

Recipients:	Phone:	E-mail:
Lindsey Beaman	(319) 362-9394	lbeaman@snyder-associates.com

Requested Change:	U/M	Qty	Unit Price	Change to Contract
Additional working days for upsizing the sewer	DAY	15.0000000	0.000000	0.00

Please respond by: 11/15/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

45

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 6
Date: 11/15/2017

Regarding:

The proposed line along walworth was agreed to be directionaly drilled, upon potholing for existing line it was determined that the line was installed on top of the bed rock. this has caused us to reorder material and change to open digging This will add 4 days to the project.

To:

Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:

Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:

Bud Maynard

Phone:

(319) 452-4435

E-mail:

bud@ricklefsexcavating.com

Recipients:

Lindsey Beaman

Phone:

(319) 362-9394

E-mail:

lbeaman@snyder-associates.com

Requested Change:

Requested Change:	U/M	Qty	Unit Price	Change to Contract
Remobilization of Equipment to set up for open cutting	LS	1.0000000	1750.000000	1750.00
install bypass pumping and maintain for open cut installation	LS	1.0000000	2500.000000	2500.00
prep for pipe burst under the house drive and landscape	LS	1.0000000	2000.000000	2000.00
Ricklefs P&O	LS	1.0000000	937.500000	937.50
Increase bond	LS	1.0000000	143.750000	143.75

Please respond by: 11/17/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

4/6

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 7
Date: 11/15/2017

Regarding:

there is a service line to the proposed new sewer that runs thru a retaining wall. Following is the costs associated with removing and reinstalling the wall. This will add 3 days onto the contract

To:
Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:
Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:	Phone:	E-mail:
Bud Maynard	(319) 462-4435	bud@ricklefsexcavating.com

Recipients:	Phone:	E-mail:
Lindsey Beaman	(319) 362-9394	lbeaman@snyder-associates.com

Requested Change:	U/M	Qty	Unit Price	Change to Contract
Remove and reinstall retaining wall	LS	1.0000000	4000.000000	1320.00 4000.00
Ricklefs P&O	LS	1.0000000	600.000000	198.00 600.00
Increase bond	LS	1.0000000	92.000000	30.36 92.00

Revised costs provided by Bud via email on 12/11/2017

RFC Total 1548.36

Please respond by: 11/17/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

47

RICKLEFS EXCAVATING, LTD

Request for Change

12536 Buffalo Road
Anamosa, IA 52205

RFC Number: 8
Date: 12/11/2017

Regarding:

The existing lift station site was constructed of loosely compacted fill as discussed at the pre-con it was agreed to use mac base as backfill material in lieu of the poor soils. Following is the costs associated with that change and includes removal and disposal of poor soils and importing and installation of Mac Base. This will add 5 days to the contract time.

To:
Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:
Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:	Phone:	E-mail:
Bud Maynard	(319) 462-4435	bud@ricklesexcavating.com

Recipients:	Phone:	E-mail:
Lindsey Beaman	(319) 362-9394	lbeaman@snyder-associates.com

Requested Change:	U/M	Qty	Unit Price	Change to Contract
Site Stabilization with Mac Base	TON	1688.83000	15.000000	25332.45
		00		
Ricklefs P&O	LS	1.0000000	3799.860000	3799.86
Increase Bond	LS	1.0000000	582.640000	582.64

RFC Total \$ 29714.95

Please respond by: 12/15/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

48

RICKLEFS EXCAVATING, LTD

12536 Buffalo Road
Anamosa, IA 52205

Request for Change

RFC Number: 9
Date: 12/11/2017

Regarding:

Following is the cost associated with televising teh Sewewr main along walworth to locate existing services along that line. This will add 1 day to the contract

To:

Snyder & Associates
5005 Bowling Street Sw
Cedar Rapids, IA 52404

Job Site:

Anamosa 2nd St. Lift Station
107S. Ford Street
Anamosa, IA 52205

Requested By:	Phone:	E-mail:
Bud Maynard	(319) 462-4435	bud@ricklefsexcavating.com

Recipients:	Phone:	E-mail:
Lindsey Beaman	(319) 382-9394	lbeaman@snyder-associates.com

Requested Change:	Change to Contract
RotoRooter Televis main along walworth	\$ 1211.25
Ricklefs P&O	\$ 121.12
Increase bond	\$ 2.65

RFC Total

\$ 1335.02

Please respond by: 12/15/2017

Bud Maynard
Ricklefs Excavating, Ltd

Lindsey Beaman
Snyder & Associates

49

Anamosa Public Works Department Streets/Cemetery

Proposed FY 2018-19 Budget

First Draft

January 8, 2018

Prepared by
Tammy Coons, Interim City Administrator
Gregg Carpenter

**FY 2019
EXPENDITURE
WORK
BUDGET**

**ACA
PLANS
57,125**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
2											
3											
4											
5											
6											
7											
8	01.70.3.7000.110001	PERSONNEL EXPENSES - 100000	\$ 166,211.99	168,475.72	\$ 194,366.82	\$ 175,143.76	205,994.83	227,626.48	240,750.00	\$ 87,148.40	\$ 245,565.00
9	06.00.3.7000.110001	FULL TIME SALARIES									
12	01.70.3.7000.110004	SEASONAL PART TIME SALARIES	\$ 2,445.00								
13	06.00.3.7000.110004	SEASONAL PART TIME SALARIES									
16	01.70.3.7000.130000	F.I.C.A. - CITY'S SHARE	\$ 10,280.27	10,271.72	\$ 11,815.05	\$ 10,621.65	12,455.58	13,812.40	14,927.00	\$ 5,260.63	\$ 15,225.00
17	06.00.3.7000.130000	F.I.C.A. - CITY'S SHARE									
20	01.70.3.7000.140000	MEDICARE - CITY'S SHARE	\$ 2,404.36	2,402.26	\$ 2,763.30	\$ 2,484.19	2,913.00	3,230.23	3,491.00	\$ 1,230.35	\$ 3,561.00
21	06.00.3.7000.140000	MEDICARE - CITY'S SHARE									
24	01.70.3.7000.150000	L.P.E.R.S. - CITY'S SHARE	\$ 13,149.28	14,231.27	\$ 17,309.43	\$ 15,157.08	18,395.13	20,327.09	21,499.00	\$ 7,782.27	\$ 23,181.00
25	06.00.3.7000.150000	L.P.E.R.S. - CITY'S SHARE									
28	01.70.3.7000.160000	GROUP INSURANCE	\$ 26,600.39	26,225.90	\$ 26,449.68	\$ 34,727.19	47,190.91	45,011.24	39,327.00	\$ 21,224.48	\$ 80,979.00
29	06.00.3.7000.160000	GROUP INSURANCE									
32	01.70.3.7000.170000	WORKERS COMP. INSURANCE	\$ 16,797.00	18,306.00	\$ 20,218.00	\$ 23,843.00	35,071.98	32,410.00	39,404.00		\$ 39,404.00
33	06.00.3.7000.170000	WORKERS COMP. INSURANCE									
36	01.70.3.7000.180001	UNIFORM EXPENSE									
37	06.00.3.7000.180001	UNIFORM EXPENSE	\$ 621.81	208.58	\$ 825.51	\$ 761.73	682.44	782.00	1,000.00	\$ 159.44	\$ 1,000.00
41											
42		SUB-TOTAL PERSONNEL EXPENSES	\$ 238,510.10	\$ 240,121.45	\$ 273,747.79	\$ 262,738.60	\$ 322,703.87	\$ 343,199.44	\$ 360,398.00	\$ 122,805.57	\$ 408,915.00

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1		CONTRACTS & SERVICES -- 200000									
43											
44											
45	01.70.3.7000.210000	GENERAL ADVERTISING									
46	09.10.3.7000.210000	GENERAL ADVERTISING					180.00	160.00		\$ 60.00	\$ 180.00
47	01.70.3.7000.220001	SAFETY COUNCIL EXPENSES									
48	06.00.3.7000.220001	SAFETY COUNCIL EXPENSES	\$ 1,849.07	30.53	\$ -	\$ 2,519.44	2,294.90	2,331.20	2,500.00		\$ 2,500.00
51	01.70.3.7000.220010	LEGAL SERVICES									
52	06.00.3.7000.220010	LEGAL SERVICES									
53	09.10.3.7000.220010	LEGAL SERVICES									
54	01.70.3.7000.220020	ENGINEERING SERVICES									
55	01.70.3.7000.220021	ENGINEERING SERVICES									
56	06.00.3.7000.220020	ENGINEERING SERVICES	\$ 1,200.00		\$ 1,820.00	\$ -	6,626.83	800.00	2,000.00	\$ 510.00	\$ 2,000.00
57	09.00.3.7000.220020	ENGINEERING SERVICES									
58	09.10.3.7000.220020	ENGINEERING SERVICES									
59	01.70.3.7000.220049	FLOOD INSURANCE	\$ 1,659.00	1,875.00	\$ 2,222.00	\$ 2,266.00	2,431.00	2,925.00	2,623.00		\$ 3,200.00
60	01.70.3.7000.220051	LIABILITY INSURANCE									
61	01.70.3.7000.220052	STRUCTURAL INSURANCE	\$ 3,389.00	4,374.00	\$ 5,123.00	\$ 5,883.00	8,552.00	9,355.00	6,811.00		\$ 10,019.00
62	06.00.3.7000.220052	STRUCTURAL INSURANCE									
63	01.70.3.7000.220054	VEHICLE INSURANCE	\$ 5,428.00	5,930.00	\$ 8,128.00	\$ 9,664.00	11,569.00	12,717.00	12,750.00		\$ 13,600.00
64	06.00.3.7000.220054	VEHICLE INSURANCE									
65	01.70.3.7000.220055	EQUIPMENT INSURANCE	\$ 1,798.00	1,691.00	\$ 1,753.00	\$ 2,076.00	1,792.00	1,533.00	2,852.00	\$ 800.00	\$ 2,852.00
66	06.00.3.7000.220055	EQUIPMENT INSURANCE									
67	01.70.3.7000.220057	LIAB UMBRELLA INSURANCE	\$ 1,333.00	1,215.00	\$ 1,293.00	\$ 1,356.00	1,348.00	1,047.00	1,570.00		\$ 1,570.00
68	06.00.3.7000.220057	LIAB UMBRELLA INSURANCE									
69	01.70.3.7000.220060	MEDICALS & PHYSICALS									
70	06.00.3.7000.220060	MEDICALS & PHYSICALS	\$ 75.00	140.25	\$ 944.10	\$ 1,222.84	214.40	105.00	500.00	\$ 134.40	\$ 500.00
71	06.00.3.7000.220065	WORK COMP DEDUC									
72	01.70.3.7000.230031	MOWER LEASE PAYMENTS			\$ 967.57		967.57	78.74	1,000.00	\$ 395.99	\$ 1,000.00
73	06.00.3.7000.230031	EQUIPMENT LEASE PAYMENTS					50,000.00	45,991.00	45,991.00	\$ 45,991.00	\$ -
74	01.70.3.7000.	TRUCK LEASE PAYMENTS									
75	01.70.3.7000.230054	COMM. MAINT. CONTRACTS	\$ 69.96								
76	06.00.3.7000.230054	COMM. MAINT. CONTRACTS	\$ 1,406.25	1,440.81	\$ 1,341.13	\$ 1,414.49	1,419.26	1,373.28	1,500.00	\$ 458.17	\$ 1,500.00

**FY 2019
EXPENDITURE
WORK
BUDGET**

	A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
	OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1												
79	01.70.3.7000.260000	01.70.2.2010.260000	EQUIPMENT MAINTENANCE	\$ 42,628.57	\$ 30,963.44	\$ 36,008.70	\$ 30,425.94	\$ 29,873.75	\$ 22,533.11	\$ 30,000.00	\$ 6,711.67	\$ 25,000.00
80	06.00.3.7000.260000	06.00.2.2010.260000	EQUIPMENT MAINTENANCE									
81	06.00.3.7000.260070	06.00.2.2010.260070	STORM SEWER IMPROVEMENTS	\$ 9,512.98	\$ 3,835.36							
82	01.70.3.7000.260080	01.70.2.2010.260080	TREE SERVICE									
83	06.00.3.7000.260080	06.00.2.2010.260080	TREE SERVICE									
84	01.70.3.7000.265000	01.70.2.2010.265000	VEHICLE MAINTENANCE			\$ 113.12	\$ 58.77					
85	06.00.3.7000.265000	06.00.2.2010.265000	VEHICLE MAINTENANCE	\$ 12,914.28	\$ 13,884.86	\$ 12,932.31	\$ 13,988.35	\$ 3,158.69	\$ 8,987.61	\$ 15,000.00	\$ 6,066.53	\$ 10,000.00
86	01.70.3.7000.268000	01.70.2.2010.268000	BUILDING & GROUND MAINT.									
87	06.00.3.7000.268000	06.00.2.2010.268000	BUILDING & GROUND MAINT.	\$ 3,330.37	\$ 5,965.69	\$ 16,003.11	\$ 10,474.47	\$ 5,775.28	\$ 5,447.98	\$ 5,000.00	\$ 529.99	\$ 5,000.00
88	01.70.3.7000.270010	01.70.2.2010.270010	TELEPHONE UTILITIES									
89	06.00.3.7000.270010	06.00.2.2010.270010	TELEPHONE UTILITIES	\$ 1,538.19	\$ 1,530.30	\$ 1,567.00	\$ 840.19	\$ 300.75	\$ 303.53	\$ 300.00	\$ 126.51	\$ 300.00
90	01.70.3.7000.270020	01.70.2.2010.270020	ELECTRIC UTILITIES									
91	06.00.3.7000.270020	06.00.2.2010.270020	ELECTRIC UTILITIES	\$ 2,773.34	\$ 2,849.40	\$ 3,501.84	\$ 3,087.11	\$ 2,625.96	\$ 2,604.59	\$ 3,500.00	\$ 1,284.90	\$ 3,000.00
92	01.70.3.7000.270030	01.70.2.2010.270030	GAS UTILITIES									
93	06.00.3.7000.270030	06.00.2.2010.270030	GAS UTILITIES	\$ 1,762.41	\$ 2,694.55	\$ 3,411.60	\$ 2,696.50	\$ 1,559.68	\$ 1,332.34	\$ 3,000.00	\$ 155.30	\$ 2,500.00
94	01.70.3.7000.280010	01.70.2.2010.280010	CONFERENCE & TRAINING REG.									
95	06.00.3.7000.280010	06.00.2.2010.280010	CONFERENCE & TRAINING REG.		\$ 17.74	\$ 65.00	\$ 423.00		\$ 447.00	\$ 500.00		\$ 500.00
96	01.70.3.7000.280020	01.70.2.2010.280020	TRAVEL EXPENSES									
97	06.00.3.7000.280020	06.00.2.2010.280020	TRAVEL EXPENSES					\$ 814.40		\$ 500.00		\$ 500.00
98	01.70.3.7000.280030	01.70.2.2010.280030	TRAINING EXPENSES									
99	06.00.3.7000.280030	06.00.2.2010.280030	TRAINING EXPENSES				\$ 22.05	\$ 119.72	\$ 21.10	\$ 500.00		\$ 200.00
100	01.70.3.7000.280040	01.70.2.2010.280040	LODGING EXPENSES									
101	06.00.3.7000.280040	06.00.2.2010.280040	LODGING EXPENSES					\$ 589.86		\$ 500.00		\$ 500.00
102												
103			SUB-TOTAL CONTRACTS & SERVICES	\$ 92,667.42	\$ 78,437.93	\$ 97,194.48	\$ 88,418.15	\$ 132,213.05	\$ 120,093.48	\$ 138,897.00	\$ 63,274.46	\$ 86,421.00

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
104											
105		MATERIALS & SUPPLIES - 300000									
106	01.70.3.7000.310000	SMALL EQUIPMENT						948.00	1,000.00	\$ 332.99	\$ 1,000.00
107	06.00.3.7000.310000	SMALL EQUIPMENT		1,723.30		\$ 549.43	249.95	103.99			
110	01.70.3.7000.310060	BUILDING & GROUNDS MAINT.									
111	06.00.3.7000.310060	BUILDING & GROUNDS MAINT.	\$	2,250.00	\$ 1,665.66	\$ 2,227.94	1,110.31	978.39	1,000.00	\$ 125.66	\$ 1,000.00
112	01.70.3.7000.320010	OPERATION SUPPLIES									
113	06.00.3.7000.320010	OPERATION SUPPLIES	\$ 5,894.87	1,118.42	\$ 4,773.60	\$ 5,444.43	4,232.06	3,776.70	5,000.00	\$ 2,854.22	\$ 5,000.00
114	01.70.3.7000.320020	OFFICE SUPPLIES									
115	06.00.3.7000.320020	OFFICE SUPPLIES	\$ 13.28	124.09	\$ 110.02	\$ 142.70	181.59	103.08	150.00		\$ 150.00
116	01.70.3.7000.320030	COMPUTER SUPPLIES									
117	06.00.3.7000.320030	COMPUTER SUPPLIES									
118	06.00.3.7000.320040	EQUIPMENT SUPPLIES		1,985.75							
119	06.00.3.7000.320050	POSTAGE	\$ 541.77		\$ 37.46						
120	06.00.3.7000.320100	STREET REPAIRS/MAINT			\$ 30,808.41						
121	09.00.3.7000.320100	STREET REPAIRS									
122	06.00.3.7000.320100	STREET MAINTENANCE SUPPLIES	\$ 36,556.55	52,579.69	\$ 30,051.57	\$ 27,249.98	13,330.02	28,929.50	50,000.00	\$ 15,604.16	\$ 30,000.00
123	06.00.3.7000.320110	SNOW & ICE REMOVAL SUPPLIES	\$ 26,720.45	40,725.08	\$ 31,377.17	\$ 49,760.29	36,072.69	19,975.45	50,000.00	\$ 9,434.61	\$ 40,000.00
124	06.00.3.7000.320120	STORM SEWER SUPPLIES	\$ 23,046.56	794.08	\$ 82.91						
125	06.00.3.7000.330000	VEHICLE EXPENSES		489.67							
126	01.70.3.7000.330010	FUEL EXPENSE									
127	06.00.3.7000.330010	FUEL EXPENSE	\$ 22,533.22	18,925.67	\$ 29,260.59	\$ 20,261.35	13,977.94	13,330.02	25,000.00	\$ 6,748.82	\$ 20,000.00
130	06.00.3.7000.330020	VEHICLE PARTS EXPENSE		7,852.38	\$ 2,248.80	\$ 1,275.07	5,518.42	406.82	5,000.00	\$ 371.40	\$ 3,000.00
133	01.70.3.7000.350000	MISCELLANEOUS EXPENSES	\$ 5,844.54								
134	06.00.3.7000.350000	MISCELLANEOUS EXPENSES	\$ 203.14	365.65	\$ 358.31	\$ 360.41	270.82	296.08	400.00	\$ 105.29	\$ 400.00
135	06.00.3.7000.360010	EQUIPMENT MAINTENANCE	\$ 5,030.21								
136											
137		SUB-TOTAL MATERIALS & SUPPLIES	\$ 126,384.59	\$ 128,933.78	\$ 100,722.93	\$ 110,073.19	\$ 87,863.76	68,848.03	137,550.00	35,577.15	100,550.00
138											
139		CAPITAL EQUIPMENT - 400000									
140	01.70.3.7000.410000	OPERATIONS EQUIPMENT									
141	06.00.3.7000.410000	OPERATIONS EQUIPMENT				\$ 13,236.89					
142	09.00.3.7000.410000	CAPITAL EQUIPMENT - PUB SYS					1,849.00				
143	09.10.3.7000.410000	OPERATIONS EQUIPMENT					65,412.73		16,436.24	\$ 17,003.35	
145	09.10.3.7000.420000	TRUCK/AUTO EQUIPMENT									
146	06.00.3.7000.421000	TRUCK/AUTO EQUIPMENT									
147	01.70.3.7000.430000	TRUCK/AUTO	\$ 20,271.12								
148	06.00.3.7000.430000	TRUCK/AUTO									
149	09.10.3.7000.430000	TRUCK/AUTO									
150	09.10.3.7000.430000	TRUCK/AUTO	\$ 7,831.80	75,000.00	\$ 60,505.00	\$ 54,087.00	8,499.00	38,457.55			\$ 139,279.00
151											
152		SUB-TOTAL CAPITAL EQUIPMENT	\$ 28,102.92	\$ 75,000.00	\$ 60,505.00	\$ 67,323.89	\$ 75,760.73	38,457.55	16,436.24	17,003.35	139,279.00

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
153		CAPITAL IMPROVEMENTS - 500000									
154		FACILITIES IMPROVEMENTS									
155	06.00.2.2010.530000										
173	06.00.3.7000.540000	STREET IMPROVEMENTS									
174	09.00.3.7000.540000	STREET IMPROVEMENTS				\$ 2,455.20	255.68				\$ 100,000.00
175	09.00.3.7000.540001	PROFESSIONAL SERVICES									
176	09.00.3.7000.540002	ENGINEERING SERVICES									
177	09.00.3.7000.540003	CONSTRUCTION OLD CASS DEV.									
178	09.00.3.7000.540010	STREET IMPROVEMENTS									
179	09.00.3.7000.540011	DOWNTOWN IMPROVEMENTS									
180	09.00.3.7000.540000	PROFESSIONAL SERVICES									
181	09.00.3.7000.540001	ENGINEERING SERVICES									
182	09.00.3.7000.540002	UPPER STORY STUDY, GRANT									
183	09.00.3.7000.540003	DESIGN STUDY, CIACCIO, GRANT									
184	09.00.3.7000.540004	STREET IMPROVEMENTS									
185	09.00.3.7000.540011	STORM SEWER IMPROVEMENTS	\$ 18,416.05		\$ 22,237.98	\$ 45,562.19	41,898.95	25,760.00	20,000.00	\$	20,000.00
186	09.00.3.7000.540018	130TH STREET IMPROVEMENT RESURF									
187	01.70.2.2010.540010	ANNUAL STREET OVERLAY PROGRAM									
188	01.70.3.7000.540020	STREET IMPROVEMENTS	\$ 29,365.35	95,000.00	\$ 98,161.30	\$ 85,219.35	123,189.64	101,883.12	117,864.00	\$ 120,163.88	\$ 153,615.00
189	09.00.3.7000.540000	PROFESSIONAL SERVICES	\$ 67,559.65								
190	09.00.3.7000.540001	STREET SEALCOAT PROGRAM	\$ 55,000.00	71,376.12	\$ 54,140.52	\$ 44,579.75	45,165.00	38,713.60	30,793.00	\$ 32,000.00	\$
191	09.00.3.7000.540030	WATERWAY IMPROVEMENTS									
192	09.00.3.7000.560000	CAPITAL IMPROVEMENTS									
193	01.70.3.7000.										
194		SUB-TOTAL CAPITAL IMPROVEMENTS	\$ 170,341.05	\$ 166,376.12	\$ 174,539.80	\$ 177,816.49	\$ 210,489.27	166,356.72	168,657.00	152,163.88	273,615.00
195											
196		DEBT ADMINISTRATION - 700000									
197		BOND EXPENSE									
198	11.00.2.2010.710100	EQUIPMENT LEASE PAYMENT									
199	06.00.3.7000.720001										
200											
201											
202		SUB-TOTAL DEBT ADMINISTRATION	\$	\$	\$	\$	\$	\$	\$	\$	\$
203											
204											
205											
206		INTERFUND TRANSFERS - 800000									
207	06.00.0.7000.800001	TRANSFER TO GEN. FND. INSURANCE									
208	06.00.0.7000.800011	TRANSFER TO DEBT SERVICE									
209											
210		SUB-TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$	\$	\$
211											
212											
213		TOTAL EXPENDITURES W/O TRANSFERS	\$ 656,006.88	\$ 688,869.28	\$ 706,710.00	\$ 706,370.32	\$ 829,030.68	736,955.22	821,938.24	390,774.41	1,008,780.00

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
214		PROGRAM II – COMMUNITY BETTERMENT									
215		STREET LIGHTING – 2030									
216											
217											
218											
219											
220		CONTRACTS & SERVICES – 200000									
221	01.00.1.1600.220055	INSURANCE-STREET LIGHTS	\$ 1,704.00								
222	01.00.1.1600.260000	MAINTENANCE EQUIP - ST LIGHTS									
223	06.00.1.1600.260000	MAINTENANCE EQUIP - ST LIGHTS									
224	01.00.1.1600.270022	ELECTRIC UTILITIES, STREET LIGHTING	\$ 96.70								
225	06.00.1.1600.270022	ELECTRIC UTILITIES, STREET LIGHTING	\$ 61,838.82	62,965.94	\$ 63,376.70	\$ 59,667.39	60,069.63	59,304.65	65,000.00	\$ 27,664.66	\$ 65,000.00
226	09.10.3.1600.270022	ELECTRIC UTILITIES, STREET LIGHTING									
227		SUB-TOTAL CONTRACTS & SERVICES	\$ 63,639.52	\$ 62,965.94	\$ 63,376.70	\$ 59,667.39	\$ 60,069.63	59,304.65	65,000.00	27,664.66	65,000.00
228		TOTAL EXPENDITURES	\$ 63,639.52	\$ 62,965.94	\$ 63,376.70	\$ 59,667.39	\$ 60,069.63	59,304.65	65,000.00	27,664.66	65,000.00
229											
230		PROGRAM II – COMMUNITY BETTERMENT									
231		TRAFFIC SAFETY – 2040									
232											
233											
234											
235											
236		CONTRACTS & SERVICES – 200000									
237	01.00.1.1200.260000	EQUIPMENT MAINTENANCE									
238	06.00.1.1200.260000	EQUIPMENT MAINTENANCE	\$ 361.75								
239	06.00.1.1200.270020	ELECTRIC UTILITIES, TRAFFIC SIGNALS									
240		SUB-TOTAL CONTRACTS & SERVICES	\$ 361.75	\$ -	\$ -	\$ -	\$ -	\$ -			
241											
242											
243		MATERIALS & SUPPLIES – 300000									
244	01.00.1.1200.320010	TRAFFIC SIGNS AND MATERIALS	\$ 3,622.00								
245	06.00.1.1200.320010	TRAFFIC SIGNS AND MATERIALS									
246	06.00.1.1200.320010	TRAFFIC SIGNS AND MATERIALS	\$ 1,230.00							\$ 3,000.00	
247	01.00.1.1200.320040	TRAFFIC SIGNAL PARTS	\$ 785.25								
248		SUB-TOTAL MATERIALS & SUPPLIES	\$ 5,637.25	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,000.00	
249											
250		CAPITAL EQUIPMENT – 400000									
251	01.00.1.1200.410000	OPERATIONS EQUIPMENT					24,306.50				
252	06.00.1.1200.410000	OPERATIONS EQUIPMENT									
253	09.00.1.1200.410000	OPERATIONS EQUIPMENT		2,909.31	\$ -		11,694.94	5,505.89	10,000.00	\$ 1,747.75	\$ 7,000.00
254		SUB-TOTAL CAPITAL EQUIPMENT		2,909.31	\$ -	\$ -	36,001.44	5,505.89	10,000.00	\$ 1,747.75	\$ 7,000.00
255											
256		TOTAL EXPENDITURES	\$ 5,899.00	\$ 2,909.31	\$ -	\$ -	\$ 36,001.44	\$ 5,505.89	\$ 10,000.00	\$ 1,747.75	\$ 10,000.00
257											
258											

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
259											
260											
261											
262											
263											
264											
265	01.00.3.5400.236000	CONTRACTS & SERVICES - 200000	\$ 19,323.00	\$ 19,498.50	\$ 19,498.50	\$ 19,498.50	\$ 19,498.50	\$ 19,492.50	\$ 19,500.00	\$ 9,745.25	\$ 19,500.00
266	01.00.3.5400.237000	COMMUNITY LANDFILL ASSESSMENT	\$ 6,300.00	\$ 3,680.00	\$ 3,600.00	\$ 3,860.00	\$ 3,840.00	\$ 4,140.00	\$ 5,000.00	\$ 1,600.00	\$ 4,000.00
267	01.00.3.5400.237100	MUNICIPAL BUILDINGS COLLECTION	\$ 600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,300.00	\$ 3,600.00	\$ 1,500.00	\$ 3,600.00
268	01.00.3.5400.237200	YARD WASTE RENTAL-NORLIN QUARRY	\$ 999.35	\$ 5070.07	\$ 5,070.07	\$ 5,070.07	\$ 5,070.07	\$ 5,070.07	\$ 5,070.07	\$ 5,070.07	\$ 5,070.07
269	01.00.3.5400.237300	YARD WASTE DISPOSAL	\$ 15,622.50	\$ 1,887.50	\$ 6,087.50	\$ 16,213.84	\$ 16,095.00	\$ 13,695.00	\$ 15,000.00	\$ 13,225.00	\$ 15,000.00
270	01.00.2.2090.237500	TREE TRIMMING & STUMP REMOVAL	\$ 42,844.85	\$ 33,736.07	\$ 33,786.00	\$ 43,172.34	\$ 43,033.50	\$ 40,627.50	\$ 43,100.00	\$ 26,070.25	\$ 42,100.00
271		SUB-TOTAL CONTRACTS & SERVICES									
272											
273											
274		TOTAL EXPENDITURES	\$ 42,844.85	\$ 33,736.07	\$ 33,786.00	\$ 43,172.34	\$ 43,033.50	\$ 40,627.50	\$ 43,100.00	\$ 26,070.25	\$ 42,100.00
275											
276											

[illegible]

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
	PROGRAM II	COMMUNITY BETTERMENT									
		FUNDS									
301		GENERAL FUND	\$ 48,956.10	\$ 33,736.07	\$ 32,786.00	\$ 43,172.34	\$ 67,340.00	40,627.50	\$ 43,100.00	\$ 26,070.25	\$ 42,100.00
302		GEN. FND - PUBLIC SERV. SUB-FUND	\$ 257,409.79	\$ 254,997.87	\$ 291,441.28	\$ 283,221.87	\$ 347,893.43	371,102.44	\$ 387,004.00	\$ 124,016.13	\$ 439,336.00
303		TOTAL GENERAL FUND	\$ 306,365.89	\$ 288,733.94	\$ 324,227.28	\$ 326,394.21	\$ 415,233.43	411,729.94	\$ 430,104.00	\$ 150,086.38	\$ 481,436.00
304		ROAD USE TAX FUND	\$ 222,011.89	\$ 192,495.29	\$ 180,223.92	\$ 191,244.96	\$ 195,122.93	161,038.51	\$ 249,841.00	\$ 97,591.05	\$ 398,829.00
305		LOCAL OPTION TAX FUND	\$ 151,925.00	\$ 169,285.43	\$ 152,301.82	\$ 129,799.10	\$ 181,898.58	146,102.61	\$ 158,657.00	\$ 153,911.63	\$ 160,615.00
306		LOCAL OPTION TAX FUND	\$ 88,086.67	\$ 137,965.94	\$ 146,119.68	\$ 159,316.58	\$ 175,880.31	123,522.20	\$ 101,436.24	\$ 44,668.01	\$ 85,000.00
307		DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308		T.L.F FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309		WATER UTILITY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310		WASTEWATER UTILITY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
316		TOTAL FUNDS	\$ 768,389.45	\$ 788,480.60	\$ 802,872.70	\$ 806,754.85	\$ 968,135.25	842,393.26	\$ 940,038.24	\$ 446,257.07	\$ 1,125,880.00
317											
	PROGRAM II	COMMUNITY BETTERMENT									
		DEPARTMENTS & ACTIVITIES									
318		2010 PUBLIC SERVICES	\$ 656,006.00	\$ 688,869.28	\$ 706,710.00	\$ 706,370.32	\$ 829,030.68	736,955.22	\$ 821,938.24	\$ 390,774.41	\$ 1,008,780.00
319		2030 STREET LIGHTING	\$ 63,639.52	\$ 62,965.94	\$ 63,376.70	\$ 59,667.39	\$ 60,069.63	59,304.65	\$ 65,000.00	\$ 27,664.66	\$ 65,000.00
320		2040 TRAFFIC SAFETY	\$ 5,899.00	\$ 2,909.31	\$ -	\$ -	\$ 36,001.44	5,505.89	\$ 10,000.00	\$ 1,747.75	\$ 10,000.00
321		2090 SOLID WASTE	\$ 42,844.85	\$ 33,736.07	\$ 32,786.00	\$ 43,172.34	\$ 43,033.50	40,627.50	\$ 43,100.00	\$ 26,070.25	\$ 42,100.00
322											
323											
324											
325											
326											
327		TOTAL EXPENDITURES FOR PROGRAM II W/O TRANS	\$ 768,389.45	\$ 788,480.60	\$ 802,872.70	\$ 809,210.05	\$ 968,135.25	842,393.26	\$ 940,038.24	\$ 446,257.07	\$ 1,125,880.00

**Public Works Department
Cash Flow Effects by Fund**

<u>Public Works Department</u> <u>(Includes Traffic/Street Lighting/Solid Waste)</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>ACTUAL</u> <u>FY 2016</u>	<u>ACTUAL</u> <u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
<u>Beginning Cash Balance</u>	\$ 325,696.00	457,535.00	574,344.00	804,048.00	727,605.00	961,941.00
<u>Road Use Tax - RUT (06)</u>						
Total Revenues	\$ 552,491.00	575,335.00	\$ 683,764.00	686,887.00	684,000.00	690,000.00
Operating Expenses	\$ (180,224.00)	(193,700.00)	\$ (195,123.00)	(161,039.00)	(249,841.00)	(398,829.00)
Transfer RUT to General (Salaries)	\$ (158,000.00)	(178,196.00)	\$ (178,196.00)	(186,750.00)	(199,823.00)	(203,819.00)
RUT to Capital Project (STP)		(6,621.00)		(347,974.00)		
RUT Debt Payment	\$ (82,428.00)	(80,009.00)	\$ (80,741.00)	(67,567.00)		
Fund Balance Increase or (Decrease)	\$ 131,839.00	\$ 116,809.00	\$ 229,704.00	\$ (76,443.00)	\$ 234,336.00	\$ 87,352.00
Ending Cash Balance	457,535.00	574,344.00	804,048.00	727,605.00	961,941.00	1,049,293.00
NOTE: POSSIBLE BUDGET AMENDMENT IN FY 2018 ADDING EXPENDITURE OF \$102,000 TO PAY OFF ENDLOADER EARLY.						
<u>General Fund - (01)</u>						
Total Operating Expenses	\$ 324,227.00	326,394.00	\$ 415,233.00	413,302.00	430,104.00	481,436.00
Offset Funding Sources						
Employee Benefits/Insurance Levies	\$ (101,099.00)	(127,571.00)	\$ (120,144.00)	(141,704.00)	(142,631.00)	(151,624.00)
Transfer from RUT to General (Salaries)	\$ (158,000.00)	(178,196.00)	\$ (178,196.00)	(186,750.00)	(199,823.00)	(203,819.00)
Landfill Fees	\$ (51,000.00)	(51,000.00)	\$ (51,000.00)	(52,000.00)	(52,000.00)	(52,000.00)
Net Funding From General Property Taxes	\$ 14,128.00	\$ (30,373.00)	\$ 65,893.00	\$ 32,848.00	\$ 35,650.00	\$ 73,993.00

Anamosa Library & Learning Center

Proposed FY 2018-19 Budget

First Draft

January 8, 2018

Prepared by
Rebecca Vernon, Librarian
Tammy Coons, Interim City Administrator

**FY 2019
EXPENDITURE
WORK
BUDGET**

A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1											
2											
3											
4											
5											
6											
7											
9											
10		PERSONNEL EXPENSES - 100000									
11		FULL TIME SALARIES	\$ 59,583.00	\$ 60,363.33	\$ 55,161.27	\$ 61,200.46	\$ 61,532.61	\$ 66,128.86	\$ 66,410.24	\$ 26,239.93	\$ 69,070.98
12		PART TIME SALARIES	\$ 36,705.10	\$ 32,555.44	\$ 36,068.26	\$ 43,131.02	\$ 45,614.18	\$ 46,925.75	\$ 54,418.00	\$ 18,228.11	\$ 52,497.62
13		TEMPORARY SALARIES		717.76	\$ 1,392.02						
14		F.I.C.A. - CITY'S SHARE	\$ 5,380.90	\$ 5,212.47	\$ 5,230.16	\$ 5,747.10	\$ 5,841.68	\$ 6,416.19	\$ 7,491.35	\$ 2,490.42	\$ 7,537.25
15		MEDICARE - CITY'S SHARE	\$ 1,258.33	\$ 1,219.03	\$ 1,223.32	\$ 1,344.18	\$ 1,366.09	\$ 1,500.56	\$ 1,752.01	\$ 582.45	\$ 1,762.74
16		I.P.E.R.S. - CITY'S SHARE	\$ 7,770.60	\$ 8,056.11	\$ 8,146.88	\$ 9,233.70	\$ 9,570.22	\$ 10,095.90	\$ 10,789.96	\$ 3,971.06	\$ 10,856.08
17		GROUP INSURANCE	\$ 12,724.80	\$ 11,982.76	\$ 8,894.28	\$ 16,144.76	\$ 21,668.31	\$ 18,408.56	\$ 21,692.87	\$ 16,300.10	\$ 44,502.67
18		WORKERS COMP. INSURANCE	\$ 271.00	\$ 295.00	\$ 313.00	\$ 352.00	\$ 542.47	\$ 835.20	\$ 609.47		\$ 893.66
19		UNEMPLOYMENT									
20		SUB-TOTAL PERSONNEL EXPENSES	\$ 123,693.73	\$ 120,401.90	\$ 116,429.19	\$ 137,153.22	\$ 146,155.56	\$ 150,311.02	\$ 163,163.90	\$ 67,812.07	\$ 187,121.00
21		CONTRACTS & SERVICES - 200000									
22		GENERAL ADVERTISING									
23		PUBLIC NOTICES								\$ 80.00	\$ 500.00
24		PROFES. SERVICES (Architect)									
25		LEGAL SERVICES				\$ 262.50		219.45		\$ 165.00	
26		LIABILITY INSURANCE	\$ 1,183.00	\$ 1,177.00	\$ 1,420.00	\$ 1,386.00	\$ 1,352.00	\$ 1,490.58	\$ 1,490.58		\$ 1,683.00
27		STRUCTURE INSURANCE	\$ 4,998.00	\$ 6,449.00	\$ 7,918.00	\$ 9,038.00	\$ 13,219.00	\$ 14,371.00	\$ 14,573.95		\$ 14,658.42
28		CONTENT INSURANCE - FLAG									
29		PHYSICALS & MEDICAL EXPENSES									
30		WORK COMP DEDUCTIBLE									
31		GENERAL CONTRACTS	\$ 1,541.32	\$ 2,839.65	\$ 1,499.15	\$ 3,045.08	\$ 2,949.14	\$ 2,939.33	\$ 3,000.00	\$ 17.20	\$ 3,000.00
32		CHILDREN'S PROGRAM CONTRACT									
33		JANITORIAL CONTRACT									
34		LEASE PAYMENTS									
35		COPIER MAINTENANCE CONTRACT	\$ 138.00	\$ 176.13	\$ 525.00	\$ 635.23		265.00	\$ 500.00	\$ 275.00	\$ 500.00
36		TYPEWRITER MAINTENANCE CONTRACT									
37		COMPUTER MAINTENANCE CONTRACT	\$ 660.00	\$ 104.99	\$ 1,429.95	\$ 1,748.82	\$ 651.10	\$ 942.21	\$ 1,500.00	\$ 851.26	\$ 1,500.00
38		MEMBERSHIPS & SUBSCRIPTIONS									
39		SHIPPING EXPENSES									
40		BUILDING & GROUND MAINTENANCE	\$ 3,660.50	\$ 3,200.53	\$ 3,654.62	\$ 1,792.44	\$ 2,026.74	\$ 5,116.92	\$ 4,000.00	\$ 3,669.15	\$ 6,500.00
41		TELEPHONE UTILITIES	\$ 1,349.76	\$ 1,336.40	\$ 1,356.81	\$ 1,378.09	\$ 1,355.79	\$ 1,420.28	\$ 1,500.00	\$ 597.33	\$ 1,519.70
42		ELECTRIC UTILITIES	\$ 14,835.62	\$ 13,068.42	\$ 13,654.31	\$ 14,200.47	\$ 15,748.47	\$ 17,418.92	\$ 17,000.00	\$ 6,171.27	\$ 18,289.87
43		GAS UTILITIES									
44		TRAINING AND REGISTRATION	\$ 75.00	\$ 45.00	\$ 45.00	\$ 179.00	\$ 160.00	\$ 400.00	\$ 700.00	\$ 240.00	\$ 400.00
45		TRAVEL EXPENSES	\$ 296.73	\$ 118.22	\$ 98.63	\$ 68.88	\$ 327.75	\$ 133.70	\$ 600.00	\$ 42.80	\$ 200.00
46											

ACA
PLAN
55,649

**FY 2019
EXPENDITURE
WORK
BUDGET**

	A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
	OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS										
1												
47	01.31.2.3100.280030	01.31.4.4010.280030	TRAINING EXPENSES									
48	01.31.2.3100.280040	01.31.4.4010.280040	LODGING EXPENSES									
49												
50												
51			SUB-TOTAL CONTRACTS & SERVICES	\$ 28,737.93	\$ 28,470.34	\$ 31,601.47	\$ 33,747.69	\$ 38,789.99	\$ 44,876.81	\$ 44,964.53	\$ 12,109.01	\$ 48,850.99
52												
53	01.31.2.3100.310000	01.31.4.4010.310000	MATERIALS & SUPPLIES -- 300000									
54	01.31.2.3100.320012	01.31.4.4010.320012	SMALL EQUIPMENT									
55	01.31.2.3100.320013	01.31.4.4010.320013	LIBRARY SUPPLIES	\$ 1,036.88	701.15	\$ 1,288.77	\$ 1,245.58	935.85	1,072.15	1,750.00	607.52	1,750.00
56	01.31.2.3100.320020	01.31.4.4010.320020	BOOKS AND PERIODICALS		105.76	\$ 91.84		7,005.44	11,099.46	12,000.00	4,556.84	12,000.00
57	01.31.2.3100.320025	01.31.4.4010.320025	OFFICE SUPPLIES	\$ 797.52	941.77	\$ 529.16	\$ 728.22	382.61	456.16	400.00	305.27	500.00
58	01.31.2.3100.320030	01.31.4.4010.320030	CHILDREN'S PROGRAM SUPPLIES	\$ 431.58	541.44	\$ 537.73	\$ 739.08	754.04	811.22	2,200.00	857.96	2,200.00
59	01.31.2.3100.320050	01.31.4.4010.320050	COMPUTER SUPPLIES	\$ 80.68	71.99	\$ 26.17	\$ 1,677.85	1,470.43	1,298.70	1,700.00	528.48	1,600.00
60	01.31.2.3100.320070	01.31.4.4010.320070	POSTAGE	\$ 1,035.42	782.11	\$ 678.83	\$ 722.48	494.92	480.95	550.00	270.68	550.00
61	01.31.2.3100.350000	01.31.4.4010.350000	BUILDING & GROUND SUPPLIES	\$ 1,048.22	734.36	\$ 814.57	\$ 724.28	1,727.64	3,929.44	2,000.00	450.41	2,000.00
62	01.31.2.3100.360010	01.31.4.4010.360010	MISCELLANEOUS EXPENSES	\$ 71.85	103.86	\$ 131.84	\$ 30.20		182.71	100.00	3.97	100.00
63	01.00.2.3100.360020	01.31.4.4010.360020	MAINTENANCE EQUIPMENT									
64			ADULT PROGRAM SUPPLIES									
65			SUB-TOTAL MATERIALS & SUPPLIES	\$ 4,502.15	\$ 3,982.44	\$ 4,098.91	\$ 5,867.69	\$ 12,770.93	\$ 19,439.09	\$ 21,300.00	\$ 7,866.97	\$ 21,300.00

**FY 2019
EXPENDITURE
WORK
BUDGET**

	A	B	C	BA	BC	BD	BE	BF	BK	BL	BM	BN
	OLD CATEGORIES/ DEPT. & LINE ITEM NUMBERS	NEW CATEGORIES/ DEPT. & LINE ITEM NUMBERS		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	AS OF 11/30/17	FY 2019 PROPOSED BUDGET
1												
66		CAPITAL EQUIPMENT - 400000										
67		01.31.4.4010.410000	OPERATIONS EQUIPMENT	\$ 1,161.50		\$ 59.00						
68		09.10.2.3100.410000	COMPUTER EQUIPMENT	\$ 4,519.99	6,342.86	6,681.59	8,705.49	10,083.97	2,624.97	9,000.00	\$ -	9,000.00
69		01.31.2.3100.420000	EQUIPMENT	\$ 39.93								
70		01.31.4.4010.420000	EQUIPMENT-MATERIALS/BOOKS	\$ 7,636.50	6,396.48	16,012.20	4,665.32	7,899.45	15,375.03	9,000.00	\$ 5,554.08	9,000.00
71		09.10.2.3100.420000	EQUIPMENT-MATERIALS/BOOKS									
72		01.31.2.3100.450000	MAINTENANCE EQUIPMENT								\$ 5,067.75	
73		09.10.2.3100.450000	MAINTENANCE EQUIPMENT									6,000.00
74												
75		SUB-TOTAL CAPITAL EQUIPMENT		\$ 13,357.92	\$ 12,739.34	\$ 22,752.79	\$ 13,370.81	\$ 17,983.42	\$ 18,000.00	\$ 18,000.00	\$ 10,621.83	\$ 24,000.00
76												
77		CAPITAL IMPROVEMENTS - 500000										
78		01.31.4.4010.593000	LIBRARY IMPROVEMENTS									
79												
80		SUB-TOTAL CAPITAL IMPROVEMENTS		\$ -								
81												
82		FUND TRANSFERS - 800000										
83		01.31.0.3100.800031	INTRAFUND TRANSFERS									
84												
85		SUB-TOTAL FUND TRANSFERS		\$ -								
86												
87		TOTAL EXPENDITURES W/O TRANSFERS		\$ 170,291.73	\$ 165,594.02	\$ 174,882.36	\$ 190,139.41	\$ 215,699.90	\$ 232,626.92	\$ 247,428.43	\$ 98,409.88	\$ 281,271.99

LIBRARY REVENUES FY 2018-19

Fines/Late Fees	\$ 3,269.79
Memorials	\$ 0.00
Donations	\$ 14,540.25
Misc. Revenues	\$ 7,012.11
Room Rent	\$ 2,765.00
Interest	\$ 0.00
Special Gift Fund	\$ 0.00
State Contribution	\$ 3,300.00
County Support	\$ 18,748.00
City Support	\$ 207,779.84
65% LOT	<u>\$ 24,000.00</u>
Grand Total Revenues	\$ 281,414.99

Dec. 2017 Month End Utility Billing Report

UB Monthly totals for Dec. 2017		Dec-16		Water Customers		Unpaid as of Dec. 2017	
				2017	2016		
01 WA Residential	\$54,547.64	\$43,818.65	Residential 01	1,796	1,801		
02 WA Commercial Gallon	\$2,412.47	\$1,309.03	Comm.02 gal.	2	2		
03 WA Commercial	\$6,488.01	\$8,320.17	Comm. 03	140	142		
04 WA Tax Exempt	\$2,584.39	\$3,643.14	Gov/School 04	22	24	Tax-exempt	
05 Outside WA Only	\$17.96	\$0.46	Outside WA 05	12	12		
06 Outside WA	\$136.98	\$63.03	Outside WA 06	2	1		
20 WA Non City	\$81.82	\$81.48	Non City 20	2	2		
99 DM	\$0.00	\$0.00	Dummy Meters	16	16		
Total Water	\$66,269.27	\$57,235.96	Totals	1,992	2,000	Unpaid as of Dec. 2016	
10 SW Residential	\$80,053.51	\$80,296.96	Sewer Customers				
11 SW Commercial	\$8,238.40	\$10,898.17	Residential 10	1,770	1,776		
12 SW Commercial Gallon	\$2,291.20	\$1,318.20	Comm. 11	142	144		
14 SW Commercial Tax-ex	\$2,167.34	\$2,514.61	Comm. Gal 12	2	2		
21 SW Non City	\$463.00	\$472.76	Comm. 14	19	19	Tax-exempt	
Total Sewer	\$93,213.45	\$95,500.70	Non City 21	5	5		
Landfill - Misc	\$4,402.00	\$4,424.00	Totals	1,938	1,946		
Total	\$163,884.72	\$157,160.66				Total custs billed Dec. 2017-2018	
						Total custs billed Dec. 2016-2028	

Current Water Base \$19.87/\$4.42 per hundred CF over base
Current Sewer Flat Base \$24.00 - \$4.10 per hundred CF

Dec. 2016 Water Base \$15.00/\$4.25 per hundred CF over base
Dec. 2016 Sewer Flat Base \$24.00-\$4.10 per hundred CF

Total SW & WA consumption Dec. 2017 2,618,900 billing for Nov. 2017 usage
Total SW & WA consumption Dec. 2016 2,802,800 billing for Nov. 2016 usage

These figures reflect the Dec. 2017 billing for Nov. 2017 usage

Prepared by Linda Iben

Dec. 2017 Month End Utility Billing Report

UB Monthly totals for Dec. 2017		Water Customers		Unpaid as of Dec. 2017	
		Dec-16	2017	2016	\$47,580.98
01 WA Residential	\$54,547.64	\$43,818.65	Residential 01	1,796	1,801
02 WA Commercial Gallon	\$2,412.47	\$1,309.03	Comm. 02 gal.	2	2
03 WA Commercial	\$6,488.01	\$8,320.17	Comm. 03	140	142
04 WA Tax Exempt	\$2,584.39	\$3,643.14	Gov/School 04	22	24
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06 Outside WA	\$136.98	\$63.03	Outside WA 06	2	1
20 WA Non City	\$81.82	\$81.48	Non City 20	2	2
99 DM	\$0.00	\$0.00	Dummy Meters	16	16
Total Water	\$66,269.27	\$57,235.96	Totals	1,992	2,000
10 SW Residential	\$80,053.51	\$80,296.96	Sewer Customers		
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12 SW Commercial Gallon	\$2,291.20	\$1,318.20	Comm. 11	142	144
14 SW Commercial Tax-ex	\$2,167.34	\$2,514.61	Comm. Gal 12	2	2
21 SW Non City	\$463.00	\$472.76	Comm. 14	19	19
Total Sewer	\$93,213.45	\$95,500.70	Non City 21	5	5
Landfill - Misc	\$4,402.00	\$4,424.00	Totals	1,938	1,946
Total	\$163,884.72	\$157,160.66			

Total cuets billed Dec. 2017-2018
Total cuets billed Dec. 2016-2028

Current Water Base \$19.87/\$4.42 per hundred CF over base
Current Sewer Flat Base \$24.00 - \$4.10 per hundred CF

Dec. 2016 Water Base \$15.00/\$4.25 per hundred CF over base
Dec. 2016 Sewer Flat Base \$24.00-\$4.10 per hundred CF

Total SW & WA consumption Dec. 2017 2,618,900 billing for Nov. 2017 usage
Total SW & WA consumption Dec. 2016 2,802,800 billing for Nov. 2016 usage

These figures reflect the Dec. 2017 billing for Nov. 2017 usage

Prepared by Linda Iben

End of month report December 2017

Trim trees at Wapsina park and remove 2 trees

Trim tree at cemetery

Brush removal at cemetery

Laser elevations at Chamber drive and Meadow ridge drive for council

Fix lighting problem on International plow truck

Mulch leaves at Wapsiana park and cemetery

New pole saw with x-tra chains

Budget for 2018-2019

Mail box repair at 105 Rosemary st.

Service and clean sweeper, winterize and put in storage

Tree removal on North Williams

Remove Widowmakers on West 1st. street and at cemetery

Sand and paint truck frame on 3013 Freightliner

Haul and burn brush x2

Haul compost piles

New tires on J.D. 1023

Patch truck out

Pick up branches from wind storm

Clean storm drains

2 crosswalk lights repaired

2 downtown traffic lights repaired

IAMU training on 12-7-2017

Clean shop

Service 1 ton

Repair water Department truck

Order new signs for sign replacement program

Plow and sand 12-24-17 and 12-26-17

Remove parking blocks at Caseys

Plow and sand 12-29-17

Haul sand and mix 12-27-17 and 1-2-18

Clean up hydraulic oil spill on South Elm st.

2 burials at cemetery

DECEMBER 2017 LIBRARIAN'S REPORT

FRIENDS OF THE LIBRARY

The Friends of the Library meet on the 2nd Tuesday of the month at 10 AM at the library. They did not meet in December but will discuss approving a budget in January.

PROGRAMS & SERVICES

CHILDREN

Santa Claus at the Library on Wednesday, December 20 was a success! We had a little more than 40 kids attend.

January Programs:

- January is a pretty quiet month. **Movers & Shakers** will be having a gym day at the LCC.

ADULTS

We will be hosting another Trivia Night during the month of January and reinventing Tech Tuesday (due to declining attendance).

Regular Programs Continue

Movers & Shakers: Wednesdays from 10:30-11:30 AM.

Early Out Wednesdays: 1st & 3rd Wednesdays from 1:30-4:00 PM.

Daycare/School Outreach

Tech Tuesday: Tuesdays 2:30 PM

BOARD OF TRUSTEES

The Board of Trustees has asked the Library Director to investigate additional digital content checkout options. Currently, the library offers eBooks and digital audiobooks for patrons to checkout online. The Board would like to offer downloadable and streaming music and video options in the future.

SERVICE HIGHLIGHT

We recently worked with The Iowa Heritage Digital Collections to digitize and make available for free online the book *Anamosa... A Reminiscence 1838-1988*. The Friends of the Library sold their last copy of the book this past fall and granted the library permission to make this available in an online format. This book is the source to go to for almost any Anamosa history question. Making it available online allows us to serve Anamosa history researchers from all across the country.

STATISTICAL REPORT

The intent of the report is to provide objective data of the library with which to evaluate the library's basic services. It is provided quarterly to the Library Board of Trustees and monthly to the City Council and the Jones County Board of Supervisors.

December 2017 Librarian's Report

Prepared by Library Director

	2016		2017	
	December	Year to Date	December	Year to Date
CHECKOUTS				
Books	1,478	11,201	1,330	10,189
Other Materials	1,055	7,181	1,002	6,573
BRIDGES (Digital Materials)	368	1,887	323	2,244
Computers	427	2,934	459	3,153
TOTAL	3,328	23,203	3,114	22,159

% OF CHECKOUTS BY RURAL PATRONS*	29.00%	30.27%	27.78%	28.61%
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NUMBER OF VISITORS	4,095	31,011	3,967	28,208
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NEW REGISTRATIONS	20	175	14	177
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MATERIALS				
Donations	15	272	51	621
Purchased	135	483	75	474
Removed	139	1,565	204	3,244

PROGRAMS				
Number of Programs	14	97	11	94
Number of Attendees	454	2,946	235	3,304

MEETING ROOM USE	8	57	9	47
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*Does not include BRIDGES checkouts.

Monthly Productivity Report

Water Department

Week 1:

testing , rounds , 30 work orders , back wash , 7 locates , Vehicle Route , Walking Route of 22 houses , clean plaint, Generator stopped working the rectifier and voltage regulator stoped working , high pressure zone VFD failure all due to power problems , 2017 dodge went in for first oil change 2015 dodge went in for transmission flush

Week 2:

testing , rounds , back wash and burn , 10 work orders , 6 locates , clean plaint 93 door post , Robert Young started , Back-t- testing , foundation is in for new addition

Week 3:

testing , rounds , 13 work orders , 11 locates , 7 shut offs , wash trucks and clean plaint , Phil Staub computer guy come into help (problems from power outage) , walls started to go up for the new addition

Week 4:

testing , rounds , work orders , locates short week do to holiday , plaint P'M for pumps and motors

Work
Orders

53

Line
Locates

24

Door
Posts

95

Shut
Offs

7