ROLL CALL ORDER FOR MEETING OF April 20, 2020

Sprank, Buol, Shaw, Roussell, Resnick, Cavanagh, Jones

This meeting will be conducted as a virtual meeting.

Due to social distancing guidelines related to the COVID-19 pandemic, City Council members and City staff will participate by webinar and will not meet in person. The virtual meeting will be aired live on CityChannel Dubuque (Mediacom cable channels 8 and 117.2), streamed live and archived on the city's website at www.cityofdubuque.org/media, and streamed live on the City's Facebook page at www.facebook.com/cityofdubuque.

The public is invited to provide input prior to, during, and after the meeting. Ways to provide questions or comments include:

- Contact the City Council www.cityofdubuque.org/councilcontacts
- City Clerk's Office at ctyclerk@cityofdubuque.org
- During the meeting, comment on the live video on the City's Facebook page.

The City of Dubuque highly encourages people to view and participate in City Council meetings through the virtual options.



CITY OF DUBUQUE, IOWA CITY COUNCIL MEETING

This meeting will be conducted virtually.

Please see the instructions above for viewing, listening, and public input options.

April 20, 2020

Council meetings are video streamed live and archived at www.cityofdubuque.org/media and on Dubuque's CityChannel on the Mediacom cable system at cable channel 8 and digital 117.2

REGULAR SESSION

6:30 PM

PLEDGE OF ALLEGIANCE PRESENTATION(S)

1. COVID-19 Update

City staff will provide an update on COVID-19 pandemic situation and response activities.

PROCLAMATION(S)

1. Arbor Day (April 24, 2020)

On behalf of Dubuque Trees Forever.

2. Earth Week (April 19-25, 2020)

On behalf of the City of Dubuque's Sustainability Office.

3. Pick Up Iowa Month (April 2020)

On behalf of Leisure Services and Keep Iowa Beautiful.

CONSENT ITEMS

The consent agenda items are considered to be routine and non-controversial and all consent items will be normally voted upon in a single motion without any separate discussion on a particular item. If you would like to discuss one of the Consent Items, please go to the microphone and be recognized by the Mayor and state the item you would like removed from the Consent Agenda for separate discussion and consideration.

1. Minutes and Reports Submitted

City Council proceedings of 4/6; Historic Preservation Commission of 3/19; Library Board of Trustees Council update No. 196 of 3/26; Proof of publication for City Council proceedings of 3/9, 3/16, 3/17, 3/23, 3/25.

Suggested Disposition: Receive and File

2. Notice of Claims and Suits

Tanya Anglin for personal injury, Brien Mohlis for vehicle damage.

Suggested Disposition: Receive and File; Refer to City Attorney

3. Disposition of Claims

City Attorney advising that the following claims have been referred to Public Entity Risk Services of Iowa, the agent for the Iowa Communities Assurance Pool: Tanya Anglin for personal injury and Brien Mohlis for vehicle damage.

Suggested Disposition: Receive and File; Concur

4. Approval of City Expenditures

City Manager recommending City Council approval for payment of City expenditures.

RESOLUTION Authorizing the Director of Finance and Budget/City Treasurer to make certain payments of bills that must be paid and approved for payment in accordance with City procedures

Suggested Disposition: Receive and File; Adopt Resolution(s)

5. Comiskey Park Wellmark Grant Application Approval

City Manager recommending approval of the submission of a grant application to Wellmark Foundation for a 2020 Large MATCH Grant for the Re-Imagine Comiskey Project.

Suggested Disposition: Receive and File; Approve

6. National League of Cities (NLC) Census Rapid Response Grant Agreement

City Manager recommending approval of a Census Rapid Response Grant agreement with the National League of Cities (NLC) to reach historically undercounted populations for the Census 2020 Complete Count Campaign. It is further recommended that the City Council designate the Planning Services Manager to sign the online Memorandum of Understanding on behalf of the City of Dubuque.

Suggested Disposition: Receive and File; Approve

7. Downtown Rehabilitation Proposed Grant Award for 245 West 1st Street

City Manager recommending approval of a Downtown Rehabilitation Loan Program Grant Award to Sam Murley for façade improvements, planning and design grant and a financial consultant grant for 245 West 1st Street.

RESOLUTION Approving a Grant Agreement by and between the City of Dubuque, Iowa and Montana House, LLC for the redevelopment of 245 West 1st Street

Suggested Disposition: Receive and File; Adopt Resolution(s)

8. First Amendment to Development Agreement for 210 Jones Street

City Manager recommending approval of the First Amendment to Development Agreement between the City of Dubuque and 210 Jones, LLC, that extends the commencement date of the tax increment financing rebates by one year.

RESOLUTION Approving the First Amendment to Development Agreement between the City of Dubuque, Iowa and 210 Jones, LLC

Suggested Disposition: Receive and File; Adopt Resolution(s)

9. Award of the 2020 Asphalt Overlay Ramp Project One

City Manager recommending that the award for the 2020 Asphalt Overlay Access Ramp Project One to Midwest Concrete, Inc. be officially recorded in the minutes of the City Council.

Suggested Disposition: Receive and File; Make Matter of Record

10. Acceptance of Grant of Easement for Sanitary Sewer Utility from Flynn Company, Inc.

City Manager recommending acceptance of a Grant of Easement for Sanitary Sewer Utility across part of Inland Molasses Place from Flynn Company, Inc., as part of the Julien Dubuque Drive Sanitary Sewer Extension Project.

RESOLUTION Accepting a Grant of Easement for Sanitary Sewer Utility across part of Lot 1-1-1 of Inland Molasses Place in the City of Dubuque, Iowa

Suggested Disposition: Receive and File; Adopt Resolution(s)

11. SOO Green HVDC Link Project Co., LLC

Correspondence from SOO Green HVDC Link Project Co., LLC notifying the City of a public information meeting at 5:30 p.m. on May 5, 2020 to be held by webinar and phone regarding a new 525 kilovolt underground high-voltage direct current (HVDC) electric transmission line in Dubuque County, Iowa.

Suggested Disposition: Receive and File

12. Iowa Worker Adjustment and Retraining Notification (WARN) - Flexsteel Industries, Inc.

Correspondence from Flexsteel Industries, Inc. notifying the City of a temporary layoff of 58 employees from their facilities at 385 Bell Street and 501 Seippel Road.

Suggested Disposition: Receive and File

13. Alcohol and Tobacco License Applications

City Manager recommending approval of annual liquor, beer, wine and tobacco license applications as submitted.

RESOLUTION Approving applications for beer, liquor, and/or wine permits, as required by City of Dubuque Code of Ordinances Title 4 Business and License Regulations, Chapter 2 Liquor Control, Article B Liquor, Beer and Wine Licenses and Permits

RESOLUTION Approving applications for retail cigarette/tobacco sales/nicotine/vapor permits, as required by Iowa Code Chapter 453A.47A

Suggested Disposition: Receive and File; Adopt Resolution(s)

ITEMS SET FOR PUBLIC HEARING

These agenda items are being scheduled for a future public hearing on the date indicated.

1. Julien Dubuque Drive Sanitary Sewer Project

City Manager recommending initiation of the public bidding procedure for the Julien Dubuque Drive Sanitary Project, and further recommends that a public hearing be set for May 4, 2020.

RESOLUTION Preliminary approval of plans, specifications, form of contract, and estimated

cost; setting date of public hearing on plans, specifications, form of contract, and estimated cost; and ordering the advertisement for bids

Suggested Disposition:

Receive and File; Adopt Resolution(s), Set Public Hearing for May 4, 2020

BOARDS/COMMISSIONS

1. Boards and Commission Applicant Review

Applicants are invited to correspond with the City Council regarding their desire to serve on the following Boards/Commissions. Applicant appointments will be made at the next City Council meeting.

Historic Preservation Commission

One, 3-Year term through July 1, 2021 (Vacant term of Hilgendorf-Sewell) Applicant:

William Doyle, 1591 White St.

This commission is subject to the State of Iowa Gender Balance Law. 9 Commissioners total; currently 5 males/3 females/ 1 opening

*Application was held for 90 days pursuant to Iowa Code 69.16A Gender Balance while female applicants were sought.

PUBLIC HEARINGS

Citizens are invited to address the City Council regarding the following agenda items. Please come to the podium and state your name and address when the item you wish to speak to is being considered.

1. New Cingular Wireless PCS, LLC - Amended and Restated Lease Agreement

Proof of publication on notice of public hearing to consider approval of an Amended and Restated Lease Agreement between the City of Dubuque and Cingular Wireless PCS, LLC (AT&T Mobility) for space on the ground and water tower at the City's College Street Water Tower adjacent to Finley Hospital, and the City Manager recommending approval.

RESOLUTION Disposing of an interest in real property owned by the City of Dubuque by lease between the City of Dubuque, Iowa and New Cingular Wireless PCS, LLC

Suggested Disposition: Receive and File; Adopt Resolution(s)

2. Intent to Dispose of Property at 1938 Washington to Affordable Housing Network, Inc.

Proof of publication on notice of public hearing to consider disposing of City-owned real property located at 1938 Washington Street to Affordable Housing Network, Inc., who will rehabilitate and sell the property to an income-qualifying household under 80% median income, and the City Manager recommending approval.

RESOLUTION Disposing of City Interest in real property by Deed to Affordable Housing Network, Inc.

Suggested Disposition: Receive and File; Adopt Resolution(s)

3. Verizon Wireless Grant of Easement - Small Cell Equipment in Flora Park

Proof of publication on notice of public hearing to consider approval of a grant of easement to Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless, for a 10 foot-wide easement from the public right-of-way, across City of Dubuque property in Flora Park, to a light pole to access and install underground utilities to operate the small cell equipment on the light pole, and the City Manager recommending approval.

RESOLUTION Disposing of an interest in real property by Grant of Easement to Bell Atlantic Mobile systems, LLC, D/B/A Verizon Wireless, for small cell equipment in Flora Park

Suggested Disposition: Receive and File; Adopt Resolution(s)

PUBLIC INPUT

At this time, anyone in the Council Chambers may address the City Council on the Action Items on the agenda or on matters under the control of the City Council. Citizens are asked to approach the podium and state their name and address before proceeding with their comments. Individual remarks are limited to five minutes, and the overall Public Input period is limited to 30 minutes. Under the Iowa Open Meetings Law, the City Council can take no formal action on comments given during Public Input which do not relate to Action Items on the Agenda.

ACTION ITEMS

These are items where discussion is held by the City Council - public comments are not allowed except as authorized by the Mayor.

1. Awarding the Jackson Street (11th to 12th Streets) Reconstruction Project

City Manager recommending award of the construction contract for the Jackson Street (11th to 12th Streets) Reconstruction Project to the low bidder, Drew Cook & Sons Excavating Company, Inc.

RESOLUTION Awarding public improvement contract for the Jackson Street (11th to 12th) Reconstruction Project

Suggested Disposition: Receive and File; Adopt Resolution(s)

2. Submission of Fiscal Year Ended June 30, 2019 Comprehensive Annual Financial Report (CAFR) and Auditor's Communication with Those Charged with Governance

City Manager transmitting the Fiscal Year Ended June 30, 2019 Comprehensive Annual Financial Report (CAFR).

Budget Staff will make a presentation.

A representative from the City's auditing firm, Eide Bailey, LLP, will be available to answer questions.

Suggested Disposition:

Receive and File; Presentation

COUNCIL MEMBER REPORTS

ADJOURNMENT

The agenda with supporting documents may be accessed at www.cityofdubuque.org or at the City Clerk's Office, 50 W. 13th Street, during regular business hours.

This notice is given pursuant to Chapter 21, Code of Iowa, and applicable local regulations of the City of Dubuque, Iowa and/or governmental body holding the meeting.

Written comments regarding the above items may be submitted to the City Clerk's Office, 50 W. 13th St., Dubuque, IA 52001, before or at said time of meeting.

Individuals with limited English proficiency, vision, hearing or speech impairments or requiring special assistance should contact the City Clerk's Office at (563) 589-4100, TDD/TTY (563) 690-6678, ctyclerk@cityofdubuque.org as soon as feasible. Deaf or hard-of-hearing individuals can use Relay

Iowa by dialing 711 or (800) 735-2942.

| City of Dubuque | Roll Call # | | |
|-----------------|-------------|--|--|
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| | | | |

ITEM TITLE: SUMMARY:

Sprank, Buol, Shaw, Roussell, Resnick, Cavanagh, Jones

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SUGGESTED DISPOSITION:

| City of Dubuque | Presentation(s) #1. | | |
|-----------------|---------------------|--|--|
| | | | |
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ITEM TITLE: COVID-19 Update

SUMMARY: City staff will provide an update on COVID-19 pandemic

situation and response activities.

SUGGESTED DISPOSITION:

City of Dubuque

| City of Dubuque | Proclamation(s) #1. |
|-----------------|---------------------|
| | |
| | |

ITEM TITLE: Arbor Day (April 24, 2020)

SUMMARY: On behalf of Dubuque Trees Forever.

SUGGESTED DISPOSITION:

ATTACHMENTS:

Description Type

Arbor Day Proclamation Supporting Documentation



PROCLAMATION

| Whereas, | In 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and | |
|--|--|--|
| Whereas, | this holiday, called Arbor Day was first observed with the planting of more than a million trees in Nebraska, and | |
| Whereas, | Arbor Day is now observed throu | ighout the nation and the world, and |
| Whereas, | trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce life-giving oxygen and provide habitat for wildlife, and | |
| Whereas, | trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products, and | |
| Whereas. | hereas. trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, and | |
| Whereas, trees, wherever they are planted, are a source of joy and spiritual renewal. | | |
| NOW THEREFORE, I, ROY BUOL, MAYOR OF THE CITY OF DUBUQUE, IOWA, ON BEHALF OF THE CITY COUNCIL, STAFF AND THE CITIZENS OF DUBUQUE, DO HEREBY PROCLAIM THE 24 th DAY OF APRIL 2020 AS | | |
| "ARBOR DAY" | | |
| IN THE CITY OF DUBUQUE, IOWA. Further, I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations. | | |
| | | IN WITNESS THEREOF, I have hereunto set my hand and caused the Great Seal of the City of Dubuque to be affixed this 20th day of April, 2020. |
| | | |
| | | Roy D. Buol, Mayor |
| | | Attest: |
| | | |

Kevin S. Firnstahl, CMC, City Clerk

2020: Submitted and accepted by Hobie Wood of Dubuque Trees Forever.

2019: Submitted and accepted by Laura Roussell, Sr. Community Affairs Manager for Black Hills Energy, 1015 Cedar Cross Rd, Dubuque, IA 52003, Media Hotline: 866-243-9002.

2018: Submitted by Laura Roussell, Sr. Community Affairs Manager for Black Hills Energy, 1015 Cedar Cross Rd, Dubuque, IA 52003, Media Hotline: 866-243-9002. Accepted by Laura Roussell and VP Hobie Wood.

2017: Submitted and accepted by Laura Roussell, Sr. Community Affairs Manager for Black Hills Energy, 1015 Cedar Cross Rd, Dubuque, IA 52003, Media Hotline: 866-243-9002

| City of Dubuque | Proclamation(s) #2. |
|-----------------|---------------------|
| | |
| | |

Earth Week (April 19-25, 2020) **ITEM TITLE:**

On behalf of the City of Dubuque's Sustainability Office. **SUMMARY:**

SUGGESTED DISPOSITION:

ATTACHMENTS:

Description Type

Earth Week 2020 Proclamation Supporting Documentation



PROCLAMATION

- WHEREAS, in this unprecedented time of a pandemic and economic upheaval, as we keep close to our hearts and minds the deep pain and suffering of those who are ill or who have lost loved ones, the sacrifices of all healthcare, service and other essential workers, and the devotion of individuals and families taking care of each other, we pause and also recognize the caring tradition of Earth Week, celebrating its 50th anniversary this; and
- WHEREAS, we are all stewards and beneficiaries of the Earth, and its healthy ecosystem is vital to a thriving community, a vigorous local economy, and a sustainable environment; and
- WHEREAS, human activities are causing widespread climate change to the detriment of natural resources, biological diversity, and human health and happiness; and
- WHEREAS, the impacts include pollution, loss of species, damaged habitat, food and water, weather extremes and worse flooding, human health crises, and loss of livelihoods; and
- WHEREAS, we must use creativity, innovation, and education to solve these problems, with local communities leading the way by encouraging sustainable energy and water use, sustainable land use and transportation, and waste reduction, reuse and recycling practices; and
- WHEREAS, Earth Week offers people a unique opportunity to make, renew, and celebrate commitments that will protect quality of life and the Earth for generations to come.

NOW THEREFORE, I, ROY D. BUOL, MAYOR OF THE CITY OF DUBUQUE, IOWA, ON BEHALF OF THE CITY COUNCIL, STAFF AND THE CITIZENS OF DUBUQUE, DO HEREBY PROCLAIM APRIL 19-25, 2020 AS

"EARTH WEEK"

in the City of Dubuque and urge all residents to reflect on how to contribute to a healthy, sustainable environment and make Dubuque an even better place to live, work, and raise a family.

| hand and caused the Great Seal of the City of |)f |
|--|----|
| Dubuque to be affixed this 20th day of April 2020. | |
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| Pov D. Puol Movor | |
| Roy D. Buol, Mayor | |
| Attest: | |
| Allesi. | |
| | |
| Kevin S. Firnstahl, CMC, City Clerk | |

IN WITNESS THEREOF, I have hereunto set my

2020: Submitted and accepted by Gina Bell, Sustainability Coordinator, City of Dubuque, 50 W. 13th Street, Dubuque, IA 52001, gbell@cityofdubuque.org

On behalf of Leisure Services and Keep Iowa Beautiful.

| City of Dubuque | Proclamation(s) #3. |
|-----------------|---------------------------------|
| | |
| ITEM TITLE: | Pick Up Iowa Month (April 2020) |

SUGGESTED DISPOSITION:

ATTACHMENTS:

SUMMARY:

Description Туре

Pick Up Iowa Proclamation Supporting Documentation



- WHEREAS, lowa's communities and countryside provide the basis for making this a special and unique place to live; and
- WHEREAS, Caring residents and citizens desire to build the pride and respect toward our communities' natural lands and the environment, knowing that these are essential to the cultural and economic health and vitality of the state where we live; and
- WHEREAS, visitors to lowa will respect and admire the communities and countryside that make us special; and
- WHEREAS, lowa's towns and cities recognize the importance of maintaining clean and attractive areas; and
- WHEREAS, Keep Iowa Beautiful, a state affiliate of keep America beautiful, works to build partnerships with government organizations, private companies, communities, counties and volunteer/service groups statewide to conduct litter prevention, recycling, beautification, community and landscape enhancement, increased volunteerism and waste minimization programs and projects; and
- WHEREAS, Dubuque is a member of Keep Iowa Beautiful and Keep Iowa Beautiful has offered membership in 2020 at no cost to encourage making lowa a cleaner more attractive place to live and work.

NOW THEREFORE, I, ROY D. BUOL, MAYOR OF THE CITY OF DUBUQUE, IOWA, ON BEHALF OF THE CITY COUNCIL. STAFF AND THE CITIZENS OF DUBUQUE. DO HEREBY PROCLAIM THE MONTH OF APRIL 2020 AS

"PICK UP IOWA MONTH"

IN THE CITY OF DUBUQUE, IOWA AND ENCOURAGE OUR CITIZENS TO UNDERTAKE PERSONAL AND ORGANIZATIONAL EFFORTS THAT WILL ENHANCE THE CLEANLINESS, HEALTH AND BEAUTY IN OUR COMMUNITY AND STATE.

| IN WITNESS THEREOF, I have hereunto set my |
|--|
| hand and caused the Great Seal of the City of |
| Dubuque to be affixed this 20th day of April 2020. |
| |
| |
| Roy D. Buol, Mayor |
| |
| Attest: |
| |
| |
| Kevin S. Firnstahl, CMC, City Clerk |

2020: Submitted and accepted by Marie Ware, Leisure Services Manager for the City of Dubuque.

2019: Submitted by John Foster, DMASWA, and accepted by John Foster and/or John Klostermann.

2018: Submitted by Dave Heiar, Director, Jackson County Economic Alliance, heiar@thejcea.org, office Phone: 563-652-4549, mailing address: 119 South Main St. Suite 5, Maquoketa, IA 52060. Accepted by Leisure Services Manager Marie Ware.

City of Dubuque

Consent Items #1.

ITEM TITLE: Minutes and Reports Submitted

SUMMARY: City Council proceedings of 4/6; Historic Preservation

Commission of 3/19; Library Board of Trustees Council update No. 196 of 3/26; Proof of publication for City Council proceedings of 3/9, 3/16, 3/17, 3/23, 3/25.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File

ATTACHMENTS:

| Description | Туре |
|--|--------------------------|
| City Council Proceedings of 4/6/20 | Supporting Documentation |
| Community Development Advisory Commission Minutes of 3/18/20 | Supporting Documentation |
| Historic Preservation Commission Minutes of 3/19/20 | Supporting Documentation |
| Library Board of Trustees Council Update No. 196 of 3/26/20 | Supporting Documentation |
| Proof of Publication for City Council Proceedings of 3/9/20 | Supporting Documentation |
| Proof of Publication for City Council Proceedings of 3/16/20 | Supporting Documentation |
| Proof of Publication for City Council Proceedings of 3/17/20 | Supporting Documentation |
| Proof of Publication for City Council Proceedings of 3/23/20 | Supporting Documentation |
| Proof of Publication for City Council Proceedings of 3/25/20 | Supporting Documentation |

CITY OF DUBUQUE, IOWA CITY COUNCIL PROCEEDINGS SPECIAL SESSION

The Dubuque City Council met in special session at 5:30 p.m. on April 6, 2020.

Due to the COVID-19 pandemic and mandates for social distancing, this meeting was conducted virtually.

Present: Mayor Buol; Council Members Cavanagh, Jones, Resnick, Roussell, Shaw, Sprank; City Manager Van Milligen, City Attorney Brumwell

Mayor Buol read the call and stated this is a special session of the City Council called for the purpose of conducting a work session on Inclusive Dubuque.

WORK SESSION Inclusive Dubuque Quarterly Report

Representatives of The Community Foundation of Greater Dubuque presented the quarterly report for Dubuque Initiatives. Paul Duster, Director of Community Initiatives; Jenna Manders, Director of Strategic Relations; Clara Lopez Ortiz, Equity Coordinator; Alex Baum, Knowledge Management Director. Topic included:

- Vision and Values: economic opportunity, equity and inclusion, academic achievement
- Grant-making during a pandemic
- COVID-19 Response using an inclusive lens
- Nonprofit survival coaching
- Equity and inclusion
- Business leader equity cohort
- Best practices in diversity, equity, and inclusion
- Inclusive Dubuque newsletter
- Inclusive Dubuque network partner meetings
- Needs assessment
 - Project scope
 - o Who are our immigrants?
 - Immigration quotas
 - Legality
- The work so far
- Current activities
- Key findings
- Next steps

The presenters responded to questions from the City Council.

There being no further business, Mayor Buol declared the work session adjourned at 6:16 p.m.

/s/Kevin S. Firnstahl, CMC City Clerk

1t 4/15

CITY OF DUBUQUE, IOWA CITY COUNCIL PROCEEDINGS REGULAR SESSION

The Dubuque City Council met in regular session at 6:30 p.m. on April 6, 2020.

Due to the COVID-19 pandemic and mandates for social distancing, this meeting was conducted virtually.

Present: Mayor Buol; Council Members Cavanagh, Jones, Resnick, Roussell, Shaw, Sprank; City Manager Van Milligen, City Attorney Brumwell

Mayor Buol read the call and stated this is a regular session of the City Council called for the purpose of conducting such business that may properly come before the City Council.

PLEDGE OF ALLEGIANCE

PRESENTATION(S)

- 1. Mayor Buol's Declaration Proclamation Update; Mayor Roy D. Buol read an update to his March 17, 2020 COVID-19 Declaration Proclamation.
- 2. COVID-19 Update: Public Health Specialist Mary Rose Corrigan provided an update on county-wide COVID-19 pandemic situation and response activities. Topics included current, local pandemic data for the City of Dubuque, Dubuque County and updates from Governor Reynolds continuing the State Public Health Emergency Declaration and ordering additional closures.

PROCLAMATION(S)

1. National Service Recognition Day (April 7, 2020) was accepted by Mayor Buol on behalf of AmeriCorps Dubuque and the Corporation for National & Community Service.

CONSENT ITEMS

The City Clerk announced that Item No. 19. New Cingular Wireless PCS, LLC - Amended and Restated Lease Agreement is moved to Items to be Set for Public Hearing.

Motion by Jones to receive and file the documents, adopt the resolutions, and dispose of as indicated except for Item No. 19. Seconded by Roussell. The City Clerk and Public Information Officer reported that there was no online public input received related to the Consent Items. Motion carried 7-0.

1. Minutes and Reports Submitted: Arts and Cultural Affairs Advisory Commission and Work Group of 2/25; City Council Proceedings for March 16, 17, 23, 25; Proof of

Publication for City Council Proceedings of 3/2; Proof of Publication for List of Claims and Summary of Revenues for Month Ending 2/29. Upon motion the documents were received and filed.

- 2. Approval of City Expenditures: City Manager recommending City Council approval for payment of City expenditures. Upon motion the documents were received and filed, and Resolution No. 101-20 Authorizing the Director of Finance and Budget/City Treasurer to make certain payments of bills that must be paid and approved for payment in accordance with City procedures was adopted.
- 3. 2019 Arts Mean Business Activity Report: City Manager transmitting the Arts Mean Business 2019 Activity Report. Upon motion the document was received and filed.
- 4. Exclusive Soft Drink Provider Agreement for Leisure Services Facilities: City Manager recommending approval of a three-year Exclusive Soft Drink Provider Agreement with Lime Rock Springs for the Bunker Hill Golf Course, McAleece concession, Flora and Sutton pool concession, Veteran's Memorial Park and the Port of Dubuque Marina. Upon motion the documents were received, filed and approved.
- 5. SW Arterial intelligent Transportation System (ITS) Agreement: City Manager recommending approval of a Cooperative Funding Agreement with the Iowa Department of Transportation for the development and implementation of an Intelligent Transportation System (ITS) along the U.S. 52 / Southwest Arterial Corridor. Upon motion the documents were received and filed, and Resolution No. 102-20 Approving a Cooperative Funding Agreement (2020-16-033) with the Iowa Department of Transportation for the development and implementation of an Intelligent Transportation System along the U.S. 52 / Southwest Arterial Corridor was adopted.
- 6.Downtown Rehabilitation Loan Program for 1555 Central Avenue: City Manager recommending approval of a Downtown Rehabilitation Loan Program Grant Award to Tim Specht for façade improvements to 1555 Central Avenue. Upon motion the documents were received, filed and approved.
- 7. Downtown Rehabilitation Loan Program for 1638 Central: City Manager recommending approval of a Downtown Rehabilitation Loan Program Grant Award to building owner, United Brotherhood of Carpenters & Joiners of America, for façade improvements to 1638 Central Avenue. Upon motion the documents were received and filed.
- 8. Dubuque Children's Zoo Booster Lease Approval" City Manager recommending approval of the annual renewal to the 5-year lease agreement with the Dubuque Children's Zoo Boosters, Inc. Upon motion the documents were received, filed and approved.

- 9. Tri-State Modelers Club Lease Agreement: City Manager recommending the annual renewal of a 5-year lease agreement with the Tri-State Modelers Club. Upon motion the documents were received, filed and approved.
- 10. Congressional Correspondence Requesting Programming Support: Mayor Roy D. Buol's correspondence to U.S. Congressional representatives requesting financial support of certain programs. Upon motion the documents were received and filed.
- 11. Port of Dubuque LLC (Merge, LLC) First Amendment to Development Agreement: City Manager recommending approval of the First Amendment to Development Agreement with Port of Dubuque LLC to extend the closing from April 2020 to October 1, 2020. Upon motion the documents were received and filed, and Resolution No. 103-20 Approving the First Amendment to Development Agreement between the City of Dubuque, Iowa and Port of Dubuque, LLC was adopted.
- 12. Sustainable Dubuque Community Grant Award Recommendation: City Manager recommending approval of the Resilient Community Advisory Commission recommendations for four projects for funding from the Sustainable Dubuque Community Grant Program. Upon motion the documents were received, filed and approved.
- 13. Dubuque Metropolitan Area Solid Waste Agency Waste Minimization Grant Award for Multicultural Family Center Expansion: City Manager transmitting information that the grant application to the Dubuque Metropolitan Area Solid Waste Agency Minimization Grant for the Multicultural Family Center expansion was approved and awarded. Upon motion the documents were received and filed.
- 14. Proposed Master Co-location and Shared Services and First Amendment between the City of Dubuque and Interstate Power and Light: City Manager recommending approval of a Master Co-Location and Shared Services Agreement, and initial project under that Agreement, with Interstate Power and Light for the installation of a shared fiber conduit route within the City of Dubuque. Upon motion the documents were received, filed and approved.
- 15. Update on Small Cell Installation Approved for Creston and Rosemont Streets: City Manager providing an update on the installation of a small cell that had previously been approved by City Council but voluntarily delayed by the carrier that is now seeking to move forward with the installation at Creston and Rosemont Streets. Upon motion the documents were received and filed.
- 16. Iowa Worker Adjustment and Retraining Notification (WARN) Flexsteel Industries, Inc.: Correspondence from Flexsteel Industries, Inc. notifying the City of a temporary laid off of 40 employees from their facility at 385 Bell Street. Upon motion the documents were received and filed.

- 17. US EPA Consent Decree Semi Annual Report: City Manager transmitting the March 31, 2020 Consent Decree Semi Annual Report that was submitted to the U.S. Environmental Protection Agency. Upon motion the documents were received and filed.
- 18. Dubuque Police Protective Association Collective Bargaining Agreement: City Manager recommending approval of the Collective Bargaining Agreement between the City of Dubuque and the Dubuque Police Protective Association (DPPA) effective July 1, 2020 through June 30, 2024. Upon motion the documents were received, filed and approved.
- 19. New Cingular Wireless PCS, LLC Amended and Restated Lease Agreement: Upon motion, this item was moved to Items to be Set for Public Hearing.
- 20. Signed Contract(s): A Cut Above contract for Grinding and Removal of Tree Stumps; 2020 Farm Lease with William Siegert; Dubuque Metropolitan Area Solid Waste Agency Waste Delivery Contract. Upon motion the documents were received and filed.
- 21. Alcohol Compliance Civil Penalty for Alcohol License Holder EZ Stop II: City Manager recommending approval of the Acknowledgment/Settlement Agreement for an alcohol compliance violation for EZ Stop II, 700 Rhomberg Avenue. Upon motion the documents were received, filed and approved.
- 22. Tobacco Compliance Civil Penalty for Tobacco License Holder –Vapor City Outlet: City Manager recommending approval of the Acknowledgement/Settlement Agreement for a tobacco compliance violation for Vapor City Outlet, 3330 Asbury Road. Upon motion the documents were received, filed and approved.
- 23. Alcohol License Applications: City Manager recommending approval of annual liquor, beer, wine and tobacco license applications as submitted. Upon motion the documents were received and filed, and Resolution No. 105-20 Approving applications for beer, liquor, and/or wine permits, as required by City of Dubuque Code of Ordinances Title 4 Business and License Regulations, Chapter 2 Liquor Control, Article was adopted.

ITEMS SET FOR PUBLIC HEARING

Motion by Resnick to receive and file the documents, adopt the resolutions, set the public hearings as indicated, and direct the City Clerk to publish notice as prescribed by law. Seconded by Cavanagh. Motion carried 7-0.

1. Greater Downtown Urban Renewal District - Resolution of Necessity: City Manager recommending approval of a resolution that authorizes and directs the City Manager to prepare a proposed Amended and Restated Urban Renewal Plan for the Greater Downtown Urban Renewal District and sets a public hearing on the proposed Amended and Restated Urban Renewal Plan for May 18, 2020. Upon motion the documents were received and filed and Resolution No. 106-20 Authorizing and directing the City Manager to prepare an Amended and Restated Urban Renewal Plan for the Greater Downtown

Urban Renewal District and Setting the date for a public hearing and consultation on the proposed Amended and Restated Urban Renewal Plan for said District was adopted setting a public hearing for a meeting to commence at 6:30 p.m. on May 18, 2020.

- 2. Verizon Wireless Grant of Easement Small Cell Equipment in Flora Park: City Manager recommending approval of a resolution granting Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless, a 10 foot-wide easement from the public right-of-way, across City of Dubuque property in Flora Park, to a light pole to access and install underground utilities to operate the small cell equipment on the light pole. Upon motion the documents were received and filed and Resolution No. 107-20 Setting public hearing on the Grant of Easement to Bell Atlantic Mobile Systems, LLC d/b/a Verizon Wireless, for small cell equipment in Flora Park was adopted setting a public hearing for a meeting to commence at 6:30 p.m. on April 20, 2020.
- 3. Intent to Dispose of Property at 1938 Washington to Affordable Housing Network, Inc.: City Manager recommending that the City Council set a public hearing for April 20, 2020, for the purpose of disposing of City-owned real property located at 1938 Washington Street to Affordable Housing Network, Inc., who will rehabilitate and sell the property to an income-qualifying household under 80% median income. Upon motion the documents were received and filed and Resolution No. 108-20 Resolution of Intent to dispose of an interest in City of Dubuque real estate to Affordable Housing Network, Inc., setting a time and place for hearing and providing for the publication of notice thereof was adopted setting a public hearing for a meeting to commence at 6:30 p.m. on April 20, 2020.
- 4. New Cingular Wireless PCS, LLC Amended and Restated Lease Agreement: Upon motion this item was moved from the Consent Agenda.

City Manager recommending that the City Council set a public hearing for April 20, 2020, to consider approval of an Amended and Restated Lease Agreement between the City of Dubuque and Cingular Wireless PCS, LLC (AT&T Mobility) for space on the ground and water tower at the City's College Street Water Tower adjacent to Finley Hospital. Upon motion the documents were received and filed and Resolution No. 104-20 Intent to dispose of an interest in real property owned by the City of Dubuque by Lease between the City of Dubuque, Iowa and New Cingular Wireless PCS, LLC was adopted setting a public hearing for a meeting to commence at 6:30 p.m. on April 20, 2020.

BOARDS/COMMISSIONS

Appointments were made to the following Boards and Commission.

1. Building Code and Advisory Appeals Board: One, 3-Year term through August 1, 2021 (Vacant At-Large term of Luchsinger). Applicant: George Cooley, 2255 Francis St. (Qualifies as At-Large Applicant). Motion by Resnick to appoint Mr. Cooley to a 3-year term through August 1, 2021. Seconded by Sprank. Motion carried 7-0.

2. Zoning Advisory Commission: One, 3-Year term through July 1, 2022 (Vacant term of Belmont). Applicant: Matthew Mulligan, 1167 Hunters Ridge. Motion by Jones to appoint Mr. mulligan to a 3-year term through July 1, 2022. Seconded by Cavanagh. Motion carried 7-0.

PUBLIC HEARINGS

- 1. Walter Development, LLC / Duluth Holdings, Inc. Amended and Restated Development Agreement: Proof of publication on notice of public hearing to consider approval of an Amended and Restated Development Agreement by and among Walter Development, LLC and Duluth Holdings, Inc. providing for the sale of City-owned real estate to Walter Development, LLC and authorizing the issuance of Urban Renewal Tax Increment Revenue Grant Obligations pursuant to the Development Agreement, and the City Manager recommending approval. Motion by Cavanagh to receive and file the documents and adopt Resolution No. 109-20 Approving an Amended and Restated Development Agreement by and among the City of Dubuque, Walter Development, LLC, and Duluth Holdings, Inc. for the sale of City-owned property including the issuance of Urban Renewal Tax Increment Revenue Obligations. Seconded by Jones. The City Clerk and Public Information Officer confirmed that there was no online public input received regarding this item. Motion carried 7-0.
- 2. Sale of Property at 2320 Mineral Street: Proof of publication on notice of public hearing to consider disposing of City-owned real property located at 2320 Mineral Street to Danielle K. Atchison, and the City Manager recommending approval. Motion by Jones to receive and file the documents and adopt Resolution No. 110-20 Disposing of City interest by deed to Danielle K. Atchison. Seconded by Resnick. The City Clerk and Public Information Officer confirmed that there was no online public input received regarding this item. Motion carried 7-0.
- 3. Gavilon Grain, LLC Lease Agreement Commercial Street (aka East 7th Street) Property: Proof of publication on notice of public hearing to consider approval of a Lease Agreement with Gavilon Grain, LLC for the Commercial Street (Seventh Street Lease), which will replace the 1971 Lease Agreement, and the City Manager recommending approval. Motion by Shaw to receive and file the documents and adopt Resolution No. 111-20 Disposing of an interest in real property by Lease Agreement between the City of Dubuque, Iowa and Gavilon Grain, LLC Commercial Street (Seventh Street) Lease. Seconded by Cavanagh. The City Clerk and Public Information Officer confirmed that there was no online public input received regarding this item. For the record, Mr. Delbert Uhlik, Jr. of Gavilon Group, LLC was available on the phone. Motion carried 7-0.
- 4. Gavilon Grain, LLC Lease Agreement Purina Drive Property: Proof of publication on notice of public hearing to consider approval of a Lease Agreement between the City of Dubuque and Gavilon Grain, LLC for property on Purina Drive, which will replace the 2002 lease, and the City Manager recommending approval. Motion by Cavanagh to receive and file the documents and adopt Resolution No. 112-20 Disposing of an interest in real property by Lease Agreement between the City of Dubuque, Iowa and Gavilon

- Grain, LLC Purina Drive Lease. Seconded by Shaw. The City Clerk and Public Information Officer confirmed that there was no online public input received regarding this item. For the record, Mr. Delbert Uhlik, Jr. of Gavilon Group, LLC was available on the phone. Motion carried 7-0.
- 5. Jackson Street Reconstruction Project from 11th Street to 12th Street: Proof of publication on notice of public hearing to consider approval of plans, specifications, form of contract, and estimated cost for Jackson Street (11th Street to 12th Street) Reconstruction Project, and the City Manager recommending approval. Motion by Cavanagh to receive and file the documents and adopt Resolution No. 113-20 Approval of plans specifications, form of contract, and estimated cost for the Jackson Street (11th to 12th Streets Reconstruction Project. Seconded by Shaw. The City Clerk and Public Information Officer confirmed that there was no online public input received regarding this item. Motion carried 7-0.

PUBLIC INPUT

Due to the COVID-19 pandemic and mandates for social distancing, public input was offered via Facebook Live and through ctyclerk@cityofdubuque.org. The City Clerk and Public Information Officer confirmed that there was no online public input received.

ACTION ITEMS

- 1. Award Cedar Street Force Main Air Vacuum Release Valve Replacement Project: City Manager recommending award of the Cedar Street Force Main Air Vacuum Release Valve Replacement Project public improvement construction contract to the low bidder Tschiggfrie Excavating Co. Motion by Resnick to receive and file the documents and adopt Resolution No. 114-20 Awarding public improvement contract for the Cedar Street Force Main Air Vacuum Release Valve Replacement Project. Seconded by Jones. Motion carried 7-0.
- 2. Gavilon Grain, LLC First Amendment to Lease Agreement Dove Harbor Lease: City Manager recommending approval of a resolution approving the First Amendment to Lease Agreement between the City of Dubuque and Gavilon Grain, LLC for property on Dove Harbor, and the City Manager recommending approval. Motion by Cavanagh to receive and file the documents and adopt Resolution No. 115-20 Approving First Amendment to Lease Agreement between the City of Dubuque, Iowa and Gavilon Grain, LLC Dove Harbor Lease. Seconded by Jones. Motion carried 7-0.
- 3. Gavilon Grain, LLC- First Amendment to Lease Agreement Salt Site Lease: City Manager recommending approval of a resolution approving the First Amendment to Lease Agreement between the City of Dubuque and Gavilon Grain, LLC for property on Kerper Boulevard referred to as the Salt Site Lease. Motion by Resnick to receive and file the documents and adopt Resolution No. 116-20 Approving the First Amendment to Lease Agreement between the City of Dubuque, Iowa and Gavilon Grain, LLC Salt Site Lease. Seconded by Jones. Motion carried 7-0.

- 4. Memorandum of Understanding with the Iowa Department of Natural Resources (IDNR): City Manager recommending approval of a Memorandum of Understanding with the Iowa Department of Natural Resources. Motion by Cavanagh to receive and file the documents and approve the recommendation. Seconded by Shaw. Motion carried 7-0.
- 5. Water & Resource Recovery Center Article: City Manager providing a copy of the "Food Waste Co-digestion at Water Resource Recovery Facilities" article from Water Environment & Technology (WE&T) Magazine that features Dubuque's Water & Resource Recovery Center. Motion by Jones to receive and file the documents. Seconded by Cavanagh. Motion carried 7-0.
- 6. Microloan Agreement with ECIA Business Growth: City Manager recommending approval to draft a contract with ECIA Business Growth for the development and administration of a microloan program to assist downtown businesses adversely affected by lengthy City construction projects. Motion by Cavanagh to receive and file the documents. Seconded by Resnick. Responding to questions from the City Council. City Manager Van Milligen stated that any business impacted by COVID-19 may be eligible and that ECIA will handle marketing the program. Motion carried 7-0.
- 7. Real Estate Broker Services for Listing City-Owned Land for Sale or Lease: City Manager recommending approval of agreements for real estate broker services of Continental Realty & Investment, LTD to sell or lease City-owned land. Motion by Jones to receive and file the documents and adopt Resolution No. 117-20 Approving Agreements for Real Estate Broker Services between the City of Dubuque, Iowa and Continental Realty & Investment, LTD for the sale or lease of City-owned properties. Seconded by Roussell. Motion carried 7-0.
- 8. Fire Department Five-Year Strategic Plan: City Manager transmitting a new five-year strategic plan for Fire Department. Motion by Roussell to receive and file the information. Seconded by Resnick. Fire Chief Rick Steines briefly reviewed the plan through verbal report. Motion carried 7-0.
- 9. Five Flags Civic Center Commission Recommendation Regarding Delay of Referendum Vote: Correspondence from Five Flags Civic Center Commission regarding a recommendation relative to the delay of the Five Flags Civic Center referendum vote currently set by the City Council for September 8, 2020. Restated motion by Cavanagh to receive and file the documents and postpone the referendum. Seconded by Shaw. Responding to discussion by the City Council related to selecting a new date, City Attorney Crenna Brumwell stated that she will provide information on allowable dates in 2021 for a referendum. Motion carried 7-0.
- 10. Request to Schedule Works Session Coronavirus Update: City Manager recommending that City Council schedule a work session for Wednesday, April 22, 2020, beginning at 6:30 p.m. to provide an update on coronavirus, City services, City operations and community impact. Motion by Jones to receive and file and schedule the work session

as recommended pending calendar conflicts. Seconded by Resnick. No conflicts were expressed. Motion carried 7-0.

CLOSED SESSION

Motion by Jones to convene in closed session at 8:36 p.m. to discuss professional evaluations pursuant to Chapter 21.5(1)(i) Code of Iowa. Seconded by Resnick. Mayor Buol stated for the record that the attorney who will consult with City Council on the issue to be discussed in the closed session is City Attorney Brumwell. Motion carried 7-0.

Upon motion the City Council reconvened in open session at 8:59 p.m. stating the staff had been given proper direction.

There being no further business, Mayor Buol declared the meeting adjourned at 9:00 p.m.

/s/Kevin S. Firnstahl, CMC City Clerk

1t 4/15

MINUTES COMMUNITY DEVELOPMENT ADVISORY COMMISSION (UNAPPROVED)

DATE:

Wednesday, March 18, 2020

TIME:

5:30 p.m.

PLACE:

City Council Chambers, 2nd Floor of the Historic Federal Building, 350 W. 6th

Street, Suite 312

Chair, Gerald Hammel, called the meeting to order at 5:31 p.m., following staff assurance of compliance with Iowa Open Meeting Law.

Commissioners Present: Dean Boles (by phone), Janice Craddieth, Hilary Dalton, Kelly Fox (by phone), Jerry Hammel, Michelle Hinke (by phone), Tom Wainwright

Commissioners Absent: Julie Woodyard

Staff Present: Alexis Steger, Chris Lester, Kris Neyen, Jerelyn O'Connor, Lisa Barton, Jill Connors (by phone)

Public Present: Tom Barton, Whitney Sanger

Oath(s) Of Office

Gerald Hammel, Chair, administered the Oath of Office to Kelly Fox.

Certification of Minutes

Motion by Commissioner Dalton to approve the February 19, 2020 Commission meeting minutes as submitted. Seconded by Commissioner Craddieth. Motion carried 7-0.

Correspondence/Public Input

None

New Business

a) Community Development Block Grant Application Review

No applications were received

b) Public Hearing for FY2020 Annual Action Plan Amendment 1

Chair Hammel inquired if there was a motion to open the public hearing. Motion by Commissioner Craddieth to open the public hearing for the FY2020 Annual Action Plan Amendment 1. Seconded by Commissioner Dalton. Motion carried 7-0.

Whitney Sanger, Co-founder of Project Rooted, was in attendance and spoke about her interest in the Community Development Block Grant (CDBG) to help fund their No-cost Grab and Go Sack Lunch Program. Due to the effects of the COVID-19 Pandemic, Project Rooted partnered with Convivium Urban Farmstead and developed this program to provide no-cost lunches to all children 18 and under. Lunches served will align strongly with their mission and will include nutritious items in each sack lunch. Whitney stated they are estimating approximately 250 lunches per day and are initially requesting \$2,500 to help cover the costs for the first three weeks. If the lunch program is extended, they would like to be able to request additional funds. Sanger provided handouts to the Commission detailing the above.

Alexis Steger, Housing and Community Development Director, stated this program would qualify under the Microenterprise program as Project Rooted is a new business. Steger explained that in the Annual Action Plan Amendment 1, there is a contingency of \$154,265 listed at the bottom of the page. These unallocated funds are available to reallocate as needed.

After discussion, motion by Commissioner Craddieth to Set aside \$25,000 of the unallocated CDBG funds for the Microenterprise Program to be utilized by Project Rooted for the No-cost Grab and Go Sack Lunch Program. Seconded by Commissioner Wainwright. Motion carried 7-0.

Steger also explained that Staff is recommending two other options to assist with the COVID-19 Pandemic. The first option is a shelter to quarantine the homeless. Steger reported that costs associated to rehab a building or facility are estimated to be \$200,000. Staff is recommending using the funds allocated to the Renal Unit Rehabilitation for this project.

The second option is a diagnosis facility for testing. The facility would be used for coronavirus testing versus individuals seeking assistance from area hospitals. Steger stated staff is recommending operational costs associated with this project to be funded from the remaining \$129,265 of the unallocated funds listed in Amendment 1.

After thorough discussion, motion by Commissioner Dalton to close the public hearing for the FY2020 Annual Action Plan Amendment 1. Seconded by Commissioner Craddieth. Motion carried 7-0.

Motion by Commissioner Dalton to approve FY2020 Annual Action Plan Amendment 1 with funding recommendations as presented by staff. Seconded by Commissioner Craddieth. Motion carried 7-0.

c) Neighborhood Grant Review Subcommittee

Jerelyn O'Connor, Neighborhood Development Specialist, reported the Large Neighborhood Grant application period is now open. O'Connor is requesting two to three volunteers from the Commission to serve on the Large Neighborhood Grant review committee. O'Connor explained the committee will meet on either April 13th or 14th and report their recommendations to the Commission at the April 15th Community Development Advisory Commission (CDAC) meeting.

Commissioner Dalton and Commissiner Craddieth volunteered to serve on the Large Neighborhood Grant review committee.

d) In-Home Childcare Startup Assistance using CDBG Microenterprise funds

Jill Connors, Economic Development Director, spoke about the lack of quality, affordable childcare in the community. Connors would like the Commission to consider another option for the use of Microenterprise program funds in conjunction with the current Step Up Program. Connors reported the current balance of the Microenterprise program is approximately \$37,570.

Connors stated the Dubuque County Early Childcare (DCEC) recently received funding from the County assisting with new in-home childcare centers. Connors would like to replicate their model and develop a similar forgivable loan program for providing up to \$5,000 of startup

assistance for in-home childcare providers. Connor explained applicants would be referred to Childcare Resource and Referral to begin training, background checks, and submission of application. Once approved, the applicant would receive \$1,000 to assist with purchasing start-up materials approved by Department of Human Services (DHS). Once the applicant is provided a registration, the provider will receive an additional \$2,000. After 6 months, they will receive another \$1,000 and then a final payment of \$1,000 at 18 months of operation.

After lengthy discussion, motion by Commissioner Dalton to approve the development of a forgivable loan program to provide up to \$5,000 of startup assistance for several in-home childcare providers within the Microenterprise Program. Seconded by Commissioner Boles. Motion carried 6-1, with Commissioner Craddieth voting Nay.

e) Review and Approve Additional Funds for Accessibility Rehab

Kris Neyen, Rehabilitation Programs Supervisor, reported she is working with an elderly disabled family and is requesting additional funds of \$5,000 to complete accessibility upgrades so they can remain in the home.

Total project costs are estimated at \$19,625. The current Accessibility Rehabilitation Program provides \$5,000 per person for a total amount of \$10,000. The additional request is for \$5,000 which would bring their loan amount to \$15,000 as a 3-year forgivable loan. The family will also be receiving a loan in the amount of \$4,625 from the Home Repair Program, where payments are deferred until the sale of the property.

Motion by Commissioner Dalton to approve additional funds for a Rehab project for Accessibility purposes in the amount of \$5,000 in the form of a 3-year forgivable loan. Seconded by Commissioner Wainwright. Motion carried 7-0.

f) Set a Public Hearing for Amended Citizen Participation Plan

An amendment was made to the Citizen Participation Plan, so a public hearing is required. Motion by Commissioner Craddieth to set a Public Hearing for the Amended Citizen Participation Plan for the April 15, 2020 Community Development Advisory Commission meeting. Seconded by Commissioner Dalton. Motion carried 7-0.

Reports

Rehabilitation Program

Neyen reported 2320 Mineral will be closing in April. Neyen also stated there are families interested in 2033 Washington and 2320 Jackson Street.

Housing Commission

Commissioner Craddieth referred the Commission to the Housing Commission minutes as they were very detailed. She explained some of the changes to the 5-year plan and the Annual Public Housing Authority (PHA) Plan

Resiliency Community Advisory Commission

Commissioner Boles reported one of the main topics of the meeting was the Public Works automated waste collection.

Human Rights Commission

Commissioner Hammel reported goal-setting has been a top priority for the Human Rights Commission. He also explained the budget for the Race in the Heartland Conference funding request was put before council and is still pending.

Kelly Fox left the meeting at approximately 6:45 p.m.

Information Sharing

Steger stated that the CDBG FY2021 actual allocation was \$19,731 over what was initially budgeted. Steger stated that staff is recommending setting aside \$5,000 for the Race in the Heartland Conference.

Motion by Commissioner Dalton to allocate \$5,000 of the \$19,371 in FY2021 Annual Action Plan contingency funds to be earmarked for the Race in the Heartland Conference. Seconded by Commissioner Craddieth. Motion carried 6-0 with one abstention from Chair Hammel because he was the one that presented it to council.

<u>Adjournment</u>

There being no further business, motion by Commissioner Dalton to adjourn at 6:55 p.m. Seconded by Commissioner Boles. All in favor, motion carried.

Minutes transcribed by:

Lisa Barton

Lisa Barton

Housing Financial Specialist

Respectfully submitted by:

Churtyle Jester

Chris Lester

Community Development Specialist





MINUTES HISTORIC PRESERVATION COMMISSION REGULAR SESSION

5:30 p.m.

Thursday, March 19, 2020 City Council Chambers, Historic Federal Building

Commissioners Present: Vice Chairperson Brandi Clark and Commissioner John McAndrews (at meeting location) and Commissioners Melissa Daykin Cassill, Christina Monk, Joseph Rapp and Craig Reber (via GoToMeeting).

Commissioners Excused: David Klavitter and Rick Stuter.

Commissioners Unexcused: None.

Staff Members Present: Laura Carstens (via GoToMeeting), Travis Schrobilgen and Chris Happ Olson (at meeting location). Guest staff present: Jon Dienst, Engineering (via GoToMeeting) and Marie Ware, Leisure Services (at meeting location).

<u>CALL TO ORDER:</u> The meeting was called to order by Vice Chairperson Clark at 5:31 p.m. Staff member Olson stated that the meeting was being held in person, but also with options for participation via GoToMeeting, with participants calling in and remoting in via computer, due to the need for social distancing during the COVID-19 pandemic.

<u>AFFIDAVIT OF COMPLIANCE:</u> Staff presented an Affidavit of Compliance verifying the meeting was being held in compliance with the Iowa Open Meetings Law.

MINUTES: Motion by Monk, seconded by Daykin Cassill, to approve the minutes of the February 20, 2020 meeting as submitted. Motion carried by the following vote: Aye – Daykin Cassill, Monk, McAndrews, Rapp, Reber and Clark; Nay – none.

ACTION ITEMS:

Applicant: City of Dubuque Address: Jackson Park

Project: New public restroom

District: Jackson Park Historic District

Staff Member Olson introduced the project and informed Commissioners that this is an advisory review, requesting input and a recommendation to the City Council. She introduced Marie Ware, Leisure Services Manager, presenting in person, and Jon Dienst, Engineer II, joining online.

Staff Member Ware presented the project, the importance and history of the park, and the importance to the neighborhood and community for events, the neighborhood,

organizations and parades, among other uses. She stated the new project is finally funded after many years of attempts of including it in the City's budget. She noted that the draft is from one company, but the City will ask vendors to bid on the project based on this design. She opened discussion up to her or Staff Member Dienst. Commissioner Craig Reber expressed his appreciation for the project, stating that it will serve a great need for the community.

Staff Member Olson reviewed the staff report. She referred to the enclosed two sections of the design guidelines that were relevant to the project including: Designing in Context, talking about building mass, scale, and general design; and General Guidelines for New Buildings, regarding architectural character and materials. She referenced those sections in the report. She stated the structure was clearly a new structure, not a replica, but takes details from the neighborhood with brick and coloring and design. She stated the siting tucks the clearly park-like building back in the trees. She said the unobtrusive design would blend well on the site.

Commissioner Monk supported the design, siting and color and material choices. Commissioner Rapp expressed concerned about the open truss system under the gable which may encourage nesting by birds. Staff member Ware stated that park employees are at the parks on a daily basis and would address the maintenance. Discussion about maintenance and the choice of design and materials followed between staff and commissioners.

Motion by Reber, seconded by Monk, to recommend to City Council approval of the application as submitted. Motion carried by the following vote: Aye – Daykin Cassill, Monk, McAndrews, Rapp, Reber and Clark; Nay – none.

ITEMS FROM PUBLIC: None

ITEMS FROM COMMISSION: None

ITEMS FROM STAFF:

Preservation Updates:

Staff Member Olson reviewed that the new format for preservation updates is one that was introduced to the Commission in March and reminded the Commission that if she has timely updates, she will send via email. She stated there were four updates in the packet and that she had two additional updates to present, for the first and third updates.

- Preserve Iowa Summit- The summit is still planned for June 4-6, 2020, but may be changed because of COVID-19. This could include postponement or online options, if the plans change. She will alert the Commission of updates as they are made.
- New Interactive Historic Preservation and Incentives Maps- The first map overlays national and local historic preservation districts and conservation

- districts and she referred to the example provided. The second map outlines incentives available for owners, renters and commercial properties. Olson acknowledged the City's GIS and Planning staff's work in creation of the maps. Commissioners expressed their excited about the new maps.
- 3. Architecture Days- Different from the update provided in the packet, the event has now been moved online, as per the organizer, Dubuque Main Street. Olson updated the commission that Dubuque Main Street would also like to move the Award ceremony to an online event and presentation. Discussion about potential scenarios for the ceremony followed. Commissioner Rapp suggested broadcasting on the city channel. A consensus of the Commission was to move forward with the online ceremony, and Commissioner Monk volunteered to help with the event.
- 4. Certified Local Government Report- Olson stated the nature and purpose of the report, and that it was filed.

Staff Member Olson, as an aside, thanked the Commission for their work, especially in the face of COVID-19. She stated that the work is important and allows the City to continue to function and for citizens to move on with their work. Commissioners expressed their appreciation for the online format to allow the Commission to continue their work. Staff Member Travis Schrobilgen noted that date and location for the next meeting may change due to the complications of working in the COVID-19 pandemic.

<u>ADJOURNMENT:</u> Motion by Monk, seconded by Reber, to adjourn the March 19, 2020 Commission meeting. Motion carried by the following vote: Aye – Daykin Cassill, Monk, Klavitter, McAndrews, Stuter, Rapp, Reber and Clark; Nay – none.

| Laura Carstens, Planning Services Manager | Adopted | |
|---|---------|--|
| Respectivity submitted, | | |
| Respectfully submitted, | | |
| The meeting adjourned at 6:52 p.m. | | |

Carnegie-Stout Public Library Library Board of Trustees Update From the Meeting March 26, 2020

Present: Christy Monk, President; Pam Mullin, Vice-President; Rosemary Kramer, Secretary, and Trustees, Robert Armstrong, Greg Gorton, Victor Lieberman, and Patty Poggemiller.

- The Board approved library expenditures.
- The close of February marked 67% if the fiscal year lapsing. Expenditures were at 66% and revenue collected is at 107% of projections.
- A report spanning just over 11 years of digital materials was shared with the Board. During this time \$753,138 has been spent on digital materials and platform fees. Holdings as of mid-March were 15,303 resulting in an average cost per title of \$49.22. The average cost per checkout is \$2.07.
- February showed a decrease in circulations by 2%, but an increase in visits of 17%.
- During February, Freegal, the free music platform, was promoted resulting in the highest use this year by 27%. Just two months had higher use since the product was introduced in 2014.
- All strategic planning activities focus groups and the planning retreat have been cancelled. KBA has assured the Board that they will be prepared as soon as the library is ready to move forward.
- Discussion of book drops resumed. The Library no longer has a book drop in storage, but there is funding to purchase a new drop this year. The return bin at Eleanor Roosevelt Middle School is used the least, and a sample of returns for one week numbered 41 items (25 books and 16 DVDs/CDs). Moving the book drop was discussed further with mention of the north and south side of town as good locations. The return is a drive-up and this requires a one-way street.
- A year ago, the Trustees had asked whether paintings purchased from the interest of the Lull Trust fund could be sold under the terms of the Lull Trust. The Board had decided (and remains committed) not to sell any works of art purchased by this fund; however, the subject has come up in the past. Barry Lindahl shared his legal opinion on this issue. Language in the brief reference in the will says that the Board should use the interest from the \$5,000 bequest to purchase artwork of "permanent value." Confusion has arisen from the interpretation of these words.

Does "permanent value" mean works of quality that will last and appreciate, or does "permanent value" mean that the library must keep the art works permanently? After review, Lindahl said that a court must make that decision. The Board will not take action at this time.

The library closed at noon on Wednesday, March 18 and plans to remain closed until the COVID-19 impact has eased.

Library Board of Trustees

Man Denie

Susan Henricks, Director

Christy Monk, Board President Pam Mullin, Vice-President Rosemary Kramer, Board Secretary Robert Armstrong Greg Gorton

Victor Lieberman

Patty Poggemiller

STATE OF IOWA **DUBUQUE COUNTY**

CERTIFICATION OF PUBLICATION

I, Renee Pregler, a Billing Clerk for Woodward Communications, Inc., an Iowa corporation, publisher of the Telegraph Herald, a newspaper of general circulation published in the City of Dubuque, County of Dubuque and State of Iowa: hereby certify that the attached notice was published in said newspaper on the following dates:

March 14, 2020,

and for which the charge is \$58.59

Subscribed to before me, a Notary Public in and for Dubuque County, Iowa,

this of day of

Notary Public in and for Dubuque County



of U.S. cases January March 2020;

International travel notices from the

CDC; O States reporting cases of COVID-19 to

CDC; O Testing data at lowas State Hygienic

Lab; o People being mon-itored by lowa Public Health; criteria, procedures, and reporting! o COVID-19 testing in lowa. • Public Health Risk

Categories

Screening of travel-

Isolation and Quar

(antine/ o Contact Iowa De-(partment of Health, Dubuque County Health Department, Visiting Nurse Association
• Emergency Medical

Services

o Dispatch is asking travel- and flu-related questions; o Limiting personnel contact and exposure; o Influenza screen-

ing form in electronic health records;

io lowa personal pro-tective equipment sur-yey: 0 x Emphasizing stay-ing nome it ill

ing home if ill.

1 Review of influenza pandemics of the 20th

• Looking ahead

o :: Currently low-risk in lowa: man

One Potential for sustained on community spread of this virus;

o Emergency Operations Center activation

if needed; of the life of the paredness for potentia

o Confidentiality
considerations:
o Continuity of operations for businesses:
• Public Hotline
o Call 211 available
24/7;
o https://ldph.iowa.gove/merging-healthissues/novel-coronavirus

issues/novel-coron-or w.w., of ty of-dubuque.org and the City Responding to ques-tions from the City Council, Ms. Corrigan stated that the IDPH stated that the IDPH has specific, precautionary information for businesses and for professionals who do home visits. She reviewed the process that starts with alerts from the CDC, which then reports to state and county Health Dethe County Health Department providing specific direction, Public gatherings should be monitored, and cancellations determined by the organizers of the event(s).

There being no further business, Mayor Buol declared the meeting adjourned at 6:34 p.m. /s/Kevin S. Firnstahl, CMC City Clerk 1t 3/14

CITY OF DUBUQUE,

CITY OF DUBUQUE,
IOWA
CITY COUNCIL
PROCEEDINGS
SPECIAL SESSION
The Dubuque City
Council met in special
session at 6:00 p.m. on
March 9, 2020 in the
senond-floor Council second-floor Council Chambers of the His-toric Federal Building, 350 W. 6th Street.

350 W. 6th Street.
Present: Mayor Buol;
Council Members
Jones, Resnick; Roussell, Sprank; City Manager Van Milligen, City
Attorney Brumwell
Absent: Council Members Cavanagh and
Shawy

, Mayor Buol read the Mayor Buol read the call and stated this is a special session of the City Council called for the purpose of conducting a work session on COVID-19 Information and Peronimendation and Recommenda

on COVID-19 Information and Recommendations.

WORK SESSION
COVID-19 Information
and Recommendations

1. Public Health Specialist Mary Rose Corritgan and Fire Chief Rick Steines conducted a work session on COVID-19 preparation and response activities along with a current situation report for Dubuque County and the City of Dubuque Ms. Corrigan introduced members of the Dubuque County Preparedness Coalition who were present. Top-los included:

• Review of member-

ship and responsibili-ties of the Dubuque County Healthcare Pre-paredness. Coalition Steering Committee

o Community re-sillence; o Strengthen incident

management, information management, countermeasures and mitigation, and surge management.
• Public Health Pre-

paredness
o Planning with
Dubuque County Preparedness Healthcare Coalition;

o Reginal planning and drills; o Local drills and upa dates to Multi-Hazard

Plan; o Ongoing prepared-ness education. • Coronavirus

o Types of common and rare viruses;

o Emphasis

handwashing;

on

o Charting number

STATE OF IOWA DUBUQUE COUNTY

{SS:

CERTIFICATION OF PUBLICATION

I, <u>Renee Pregler</u>, a Billing Clerk for Woodward Communications, Inc., an Iowa corporation, publisher of the Telegraph Herald, a newspaper of general circulation published in the City of Dubuque, County of Dubuque and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates:

March 25, 2020,

and for which the charge is \$276.83

Subscribed to before me, a Notary Public in and for Dubuque County, Iowa,

this 25 day of March, 20 20

Notary Public in and for Dubuque County, Iowa.



CITY OF DUBUQUE, IOWA CITY COUNCIL **PROCEEDINGS** REGULAR SESSION

The Dubuque City Council met in regular session at 6:30 p.m. on March 16, 2020 in the second-floor Council Chambers of the Historic Federal Building, 350 W. 6th Street. Present: Mayor Buol;

Council Members Cavanagh, Resnick, Shaw, Sprank; City Manager Van Milligen, City Attorney, Brumwell

By telephone (COVID-19 Social Distancing): Council Members Jones and Roussell

Prior to the start of the meeting, the Fire Department displayed the new Mini Pumper on 6th Street.

Mayor Buol read the call and stated this is a regular session of the City Council called for the purpose of con-ducting such business that may properly come before the City

PLEDGE OF ALLEGIANCE

PRESENTATION(S) 1. COVID-19 Update Mayor Buol presented and read his State of Emergency Declaration proclamation outlining community and organizational mandates in response to the COVID-19 pandemic. Public Health Specialist Mary Rose Corrigan provided updated information and response activities within the City and Dubuque County. Ms. Corrigan especially noted that the local citizen call center is through the Visiting Nurse Association at 563-556-6200 adding that persons believing they have the virus should first call their health care provider for specific instruc-tions. Ms. Corrigan then responded to

questions from the City Council.
PROCLAMATION(S)

1. Natural Gas Utility Workers Day (March 18, 2020): was accept-ed by Mayor Buol on behalf of the American Public Gas Association.

2. Soil & Water Con-servation District 75th Anniversary (March 26, 2020): was accepted by Mayor Buol on behalf of the Dubuque Soil & Water Conservation District.

3. Census Day (April 1, 2020): was accepted by Assistant Planner Guy Hemenway on behalf of the Census 2020 Com-plete Count Commit-

4. Sexual Assault Awareness Month (April 2020): was accepted by Mayor Buol on behalf of the Riverview Cen-

CONSENT ITEMS The City Clerk an-nounced an additional attachment received related to the Resilient

Community Advisory Commission docu-Commission docu-ments under Consent Item #1. Motion by Resnick to receive and file the documents, adopt the resolutions, and dispose of as indicated.
Seconded. by Cavanagh. Council Member
Cavanagh requested that Item #1 be held for separate discussion

specific to the Resilient

Community Advisory

carried 7-0.

1. Minutes and Reports Submitted: City Council Proceedings 2/27, 3/2, 3/9; Commu-nity Development Advisory Commission of 2/19; Historic Preservation Commission of 2/20; Housing Commis-sion of 2/25/20; Library Board of Trustees of 1/23; Resilient Community Advisory Commis-sion of 3/5 with Attachments; Zoning Attachments; Zoning Advisory Commission of 3/4; Zoning Board of Adjustment of 2/27; Proof of Publication for City Council Proceed-ings of 2/10, 2/17, 2/24, 2/26, 2/27. Motion by Resnick to receive and file the documents. Seconded by Ca-vanagh Council Mem-ber Cavanagh stated

that he had received correspondence in opposition to the auto-mated refuse collection and asked-about possible updates to the budget on the issue. City Manager Van Milligen staff had meet and reviewed the RCACs rec-ommendations, and that the budget docu-ments will include the recommendation modifications. Motion carried 7-0.

2. Approval of City Expenditures: City Man-ager recommending City Council approval for payment of City expenditures. Upon motion the documents were received and filed, and Resolution No. 82-20 Authorizing the Director of Finance and Bud-get/City Treasurer to make certain pay-ments of bills that must be paid and ap-proved for payment in accordance with City procedures was adopt

3. 2020 Census Trilingual Utility Bill Insert: City Manager providing a copy of the four-page brochure on the 2020 Census, featuring information in English, Mar-shallese, and Spanish, being mailed with City of Dubuque utility bills from March 18 through April 9. The goal of the publication is to encourage all Dubuque residents to participate in the Census to ensure a complete count. Upon motion the docu-ments were received and filed. Upon motion the document was re-ceived and filed.

 Congressional Delegation Correspondence
Regarding Infrastructure Bill: Mayor Roy Buol's correspondence to Federal Legislators urging passage of na-tional infrastructure legislation. Upon mo-tion the documents were received and filed.

5. Acceptance of 17th Street Storm Sewer Improvements Project Elm Street to Hee Street: City Manager recommending acceptance of the construc-tion contract and approving the Final Schedule of Assess-ments for the 17th Street Storm Sewer Im-provements Project (Elm to Heeb), as completed by Langman Construction Upon mo-tion the documents were received and filed, and Resolution No. 83-20 Accepting the 17th Street Storm Sewer Improvements Project (Elm to Heeb Streets) and authorizing the payment of the contract amount to the contractor, and 84-20 Adopting the final Assessment Schedule for the 17th Street Storm Sewer Improvements Project (Elm/ to Heeb Streets) were adopted. 6. Certified Local Government (CLG) Grant

Agreement - Eac Point Park Phase

Archeology Survey: City Manager recom-

mending approval of a

Le Marin English

Eagle

Legals

Fiscal Year 2020 grant agreement through the Certified Local Government grant program by the State Historic Preservation Office un-der the lowa Department of Cultural Affairs for Continued Preservation Planning at Ea-gle Point Park with a Phase 1 Archaeology Survey. Upon motion the documents were received and filed, and Resolution No. 85-20 Approving CLG Grant Agreement with the Iowa Department of Cultural Affairs for continued preservation planning at Eagle Point

Park was adopted: 7. Request for Proposals - Parking Ramp Maintenance Needs As-Manager recommend-ing authorization to re-lease a Request for Proposals for engineering services related to conducting a maintenance needs assess-ment for each of the City's seven parking structures and that the City Manager be authorized to negotiate an agreement with the recommended consultant. Upon motion the documents were re-ceived, filed and ap-

8. Dubuque Metropolitan Area Solid Waste Agency (DMASWA) Waste Minimization Grant for Multicultural Family Center Expan-sion: City Manager recommending approval of a waste minimiza tion grant application to the Dubuque Metropolitan Area Solid Waste Agency for the Multicultural Family Center expansion. Upon motion the docu-

ments were received, filed and approved 9. Metx, LLC - Second Amendment to Development Agreement City Manager recom-mending approval of the Second Amend-ment to Development Agreement with Metx, LLC, which extends the completion date of the minimum improve-ments to September minimum 30, 2020. Upon motion the documents were received and filed, and Resolution No. 86-20 Approving the Second Amendment to Development Agreement be tween the City of Dubuque, Iowa and Metx, LLC was adopted.

10. National League of Cities Census Rapid Response Grant Proposal: City Manager recommending approval to submit a Census Rapid submit a Census Rapio Response Grant pro-posal to the National League of Cities to reach historically un-dercounted of popula-tions for the Census 2020 Complete Count campaign. Upon motion the documents were received, filed and approved.

11. 2020-AmeriCorps Creating Opportunities Teen Grant Application: City Manager recommending approval of the 2020 AmeriCorps Formula-Grant application recently submitted to the lowa commission on Volunteer Ser-vices and now submitted to the Corpora-tion for National and Community Service. Upon motion the documents were received, filed and approved.

12. Memorandum of Understanding with Operation New View for TBRA Grant Admin-istration: City Manager recommending approval of a Memorandum of Understanding with Operation New View to ensure the Tenant-Based Rental: Assistance grant re-ceived by Operation New View is adminis-tratively viable and supported. Upon motion the documents were received and

filed, and Resolution No. 87-20 Approving a Memorandum of Understanding between the City of Dubuque and Operation New View for Administrative Assistance under the Tenant-Based Rent-

al Assistance Program was adopted. 13. TripSpark - Ranger Purchase: City Manager recommending ap-proval to purchase 17 Rangers from Trip-Spark for the Jule's Fixed Route Automatic Vehicle Locator Sys-tem. Upon motion the documents were re-ceived, filed and ap-

14. Mediacom Communications Company: Correspondence from Lee Grassley, Senior Manager of Government Relations for Mediacom Communications Company, intorning informing ming changes on or about March 31, 2020. Upon motion the documents were received and filed.

15. Imagine Dubuque Implementation - Approval of Coordinators: City Manager transmit-ting the approved list of City staff and com-munity partners identiy partne to serve as for the fied Coordinators for 110 recommendations that will implement the imagine Dubuque Com-

received. and filed. 16. Signed Contract(s): ChargePoint, Inc. cloud plan and assure maintenance and manage-ment plan for the electric vehicle charging stations for the in-termodal Ramp. Upon motion the documents were received and

motion the documents

filed. Alcohol License Applications: City Manager recommending approval of annual beer, liquor and wine licenses as submitted. Upon motion the docu-ments were received and filed, and Resolu-tion No. 88-20 Approving applications for beer, liquor, and/or wine permits, as required by City of Dubuque Code of Ordinances Title 4 Business and License Regulations, Chapter 2 Liquor Control, Article B Liquor, Beer and Wine Licenses and Permits was adopted.

ITEMS SET FOR PUBLIC HEARING Motion by Shaw to re-ceive and file the documents, adopt the resolutions, set the public hearings as indi-cated, and direct the City Clerk to publish notice as prescribed by law: Seconded by Resnick: Motion carried 7-0. -1. Intent to Dispose of Property at 2320 Mineral Street: City Manager recommending that the City Council set a pub-lic hearing for April: 6, 2020, for the purpose of disposing of City-

disposing of City-owned real property lo-cated at: 2320 Mineral Street to Danielle K. Atchison, Upon motion the documents were received and filed and Resolution No. 89-20 In-tent to dispose of an intérést in /City of Dubuque real estate, setting a time and place of hearing and providing for the publication of notice thereof was adopted setting a public hearing for meeting to commence at 6:00 p.m. on April 6, 2020 in the Historic Federal Building. BOARDS/

COMMISSIONS Applicants were invited

to address the City

Council regarding their

desire to serve on the

following Boards/Com-

~1. Building Code and

Advisory Appeals Board: One. 3-Year term

through August 1, 2021

(Vacant At-Large term

missions.

of Luchsinger) Applicant: George Cooley, 2255 Francis St. (Qualifies as At-Large Applicant)

2. Zoning Advisory Commission: One, 3-Year term through July 1, 2022 (Vacant term of Belmont). Applicant Matthew Mulligan, 1167 Hunters Ridge

Appointments, were made to the following Boards and Commissions.

3. Mechanical and Plumbing Code Board: Two, 3-Year terms through March 16, 2023 (Expiring terms—of Giese and Muhlack). Applicants: Tom Giese, 395 Villa St.; and Dieter Muhlack, 2464 Matthew John Dr., Mo ...2464 tion by Shaw to ap-point Mr. Giese and Mr. Muhlack to 3-year terms trough March 16, 2023. Seconded by Ca-

vanagh Motion carried 7-0. 7-0.

4. Zoning Board of Adjustment: One, 5-Year term through March 25, 2025 (Expiring term of Ahlvin). Applicant Keith Ahlvin, 264. S. Grandview Ave: Motion by Cavanagh to appoint Mr. Ahlvin to the Expart term through 5-year term through March 25, 2025. Seconded by Shaw. Motion carried 7-0.

PUBLIC HEARINGS

1. Planned Unit Development (PUD) Amendment 1100 Carmel Drive: Proof of publica-tion on notice of public hearing to consider ap-proval of a request from IIW, P.C., Cody T. Austin / BVM-PHS Senior (Housing Inc., to amend the PUD Planned Unit Development District at 1100 Carmel Drive to accommodate a secondary emergency access for a senior living commu-nity, and the Zoning

Advisory Commission recommending approval. Motion by Resproval. Motion by Res-nick to receive and file the documents and that the requirement that a proposed ordinance be considered and voted on for passage at two Council meetings prior to the meeting at which it is to be passed be susended. Seconded by Shaw. Developer representative Sr. Terri Hadrow, BVM of Mt. Carmel, and Mike Jansen of IIW Engineering and Design de-scribed the project history, details and the

purpose of the request. Planning Services Manager Laura Carstens provided a staff report. Ms. Carstens distributed a handout and responded to questions from the City Council regarding the infeasibility unofficial alternate routes. Fedured fire codes that must be met, and how any future changes to the proposal must be met with Council approval. sponded to questions with Council approval.

Kris and Greg Gorton,
1845 S. Grandview Avenue; Mark Supple.

1050 Shady Oaks Drive; and Dawnell Gordon, 1023 Shady Oaks Drive, spoke in opposition to the amendment citing excessive stormwater runoff, increased pe-destrian traffic and possible vehicular traffic, and further explo-ration, of alternate routes Ms. Gorton and Mr. Supple provided The acknowledged email correspondence received during the meeting from Kaylin

Bodine, Kathy Bodine, and Jolene Horsfield, in opposition to the amendment. (Emails from Thomas King, III, 1081 Shady Oaks Drive; and Mark Supple, 1056 Shady Oaks Drive, op posing the amendment posing the amendment were distributed to Council prior to the start of the meeting). Zoning Advisory Com-mission Chair Martha Christ, City Engineer Gus Psihoyos, Fire Mar-

shall Mark Burkle, City Manager Van Milligen, and IIW Representative Mike Jansen provided rebuttal. Motion carried 7-0. Motion by Resnick for final consideration and

passage of Ordinance No. 12-20 Amending Title 16 of the City of Dubuque Code of Ordinances Unified Development Code by repealing Ordinance No. 29-18 and adopting an Amended Planned Unit Develop ment with a PR Planned Residential designation and Con-ceptual Development Plan to accommodate a secondary emergency access for the development of a senior living community. Seconded by Sprank. Motion car-ried 7-0. 2 Cedar Street Force

Main Air Vacuum Re-lease Valve Replace-ment Project: Proof of publication on notice of public hearing to con-sider approval of the plans, specifications, form of contract and estimated cost for the Cedar Street Force Main Air Vacuum Re-lease Valve Replacement Project, and the City Manager recommending approval Mo-tion by Resnick to receive and file the documents and adopt Resolution No. 90-20 Approval of plans, specifications, from of contract, and estimated cost for the Cedar Street Force Main Air Vacuum Release Valve Replacement Project. Seconded by Ca-vanagh. Motion carried

PUBLIC INPUT Lynn Tampe: 11898 JFK Road, Dubuque Landlord Association, addressed the Council about his ability to pro-vide affordable housing for low-income residents; concerns with dents; conterns with the proposed automat-ed garbage collection having a negative im-pact on low-income-residents; and the idea of providing educational training opportuni-ties geared for children to learn proper cleanng and personal hygiene techniques in the wake of the COVID-19 pandemic.

ACTION ITEMS 1. Award of Contract for Eagle Point Park En-

vironmental Restora-tion Project Phase 2

tion Project Phase 2
Bioretention Basin Construction. Tree Removal, and Native
Vegetation Establishment. City Manager
recommending award
of the Eagle Point Park
Environmental Restoration Project Phase 2 Bioretention Basin Construction Tree Re-moval mand Native Vegetation Establish-ment contract to the low bidder Mainline Excavating Co., Inc. Mo-tion by Cavanagh to receive and file the documents and adopt Resolution, No. 91-20 Awarding the public improvement contract for the Eagle Point Park Environmental Restoration Project: Phase 2)
Bioretention Basin Construction; Tree Re-moval, and Native-Vegetation Establish-ment Seconded by Resnick Motion car-ried 7-0. ried7-0.4
22 Award of Millwork
District Parking Lot #1
Project City Manager
recommending award
of the Millwork District

Parking Lot #1 Project construction contract to the low bidder Eastern lowa Excavating & Concrete, LLC. Motion by Resnick to receive by Reshick to Teceives and file the documents and adopt Resolution No. 92-20 Awarding public improvement project for the Millwork District Parking Lot #1 Project Seconded by Project Seconded by Shaw: Motion carried 7-0: 3. Code of Ordinances Amendment - Title 2

Cable TV Commission: City Manager recom mending approval of an amendment to the City of Dubuque Code of Ordinances Title 2 Boards and Commis-sions Chapter 11 to more accurately reflect the duties of the Cable TV Commission. Motion by Resnick to receive and file the documents and that the requirement that a proposed ordinance be considered and voted on for passage at two Council meetings prior to the meeting at which it is to be passed be suspended. Second-ed by Shaw. Motion carried 7-0.

Motion by Resnick for final consideration and passage of Ordinance No. 13-20 Amending City of Dubuque Code of Ordinances Title 2 Boards and Commis-sions Chapter 11 Cable Television Commission providing for the powers, operation, mem-bership, and meetings of the Cable Television Commission, Seconded by Shaw Motion car-ried 7-0. COUNCIL MEMBER

REPORTS Council Member Shaw requested review of fee increases and budget items that alleviate citizen tax burden. City Manager Van Milligen stated that the City Council can review budget items they want reconsidered at the final budget hearing. It was asked that Council Members inform the City Clerk what items they want targeted for reconsid-

eration. Mr. Van Milligen added that the State is considering extending the deadline for final certification of the budget to April 30 as a result of the COVID-19 pandemic, which could affect the dates of the budget meetings currently scheduled. Mayor Buol reiterated

that everyone should stay safe, check on each other, and limit exposure (social dis-tancing) in response to the COVID-19 pandem-

There being no further business, Mayor Buol declared the meeting adjourned at 9:17 p.m. /s/kevin S. Firnstahl, CMC City Clerk

1t 3/25

STATE OF IOWA **DUBUQUE COUNTY**

CERTIFICATION OF PUBLICATION

I, Renee Pregler, a Billing Clerk for Woodward Communications, Inc., an Iowa corporation, publisher of the Telegraph Herald, a newspaper of general circulation published in the City of Dubuque, County of Dubuque and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates:

March 25, 2020,

and for which the charge is \$20.46

Subscribed to before me, a Notary Public in and for Dubuque County, Iowa,

this 25 day of

in and for Dubuque County, Iowa.



CITY OF DUBUQUE, IOWA / **PROCEEDINGS** SPECIAL SESSION

The Dubuque City Council met in special session at 5:00 p.m. on March 17, 2020 in Conference Room A, City Hall, 50 W. 13th Street. In-Person: Mayor Pro Tem Jones; Council Members Resnick, Members Resnick, Shaw, and Sprank; City Manager Van Milligen, City Attorney Brumwell Due to the COVID-19 pandemic, the follow-ing Council, Members participated via conference call: Mayor Buol;

vanagh and Roussell Mayor Pro Tem Jones read the call and stated this is a special seset this is a special session of the City Council
called, for the purpose
of conducting a closed
session Real Estate
Transfer Negotiations
Chapter 21.5(1)(j) Code

Council Members Ca-

of lowa CLOSED SESSION Motion by Resnick to convene in closed session at 5:05 p.m. to dis-cuss real estate transfer negotiations pursuant to Chapter 21.5(1)(j) Code of lowa. Seconded by Sprank. Mayor Buol stated for

the record that the at the record that the at-torney who will consult with City. Council on the issue to be dis-cussed in the closed session is City Attorney Crenna Brumwell. Mo-tion carried 7-0.

tion carried 7-0. Upon motion, the City Council reconvened in open Session at 5:50 p.m. stating that staff had been given proper direction.

There being no further business, Mayor Pro Tem Jones declared the meeting adjourned at 5:51 p.m.

/s/Kevin S. Firnstahl CMC City Clerk

1t 3/25

ŠTATE OF IOWA DUBUQUE COUNTY

{SS:

CERTIFICATION OF PUBLICATION

I, Renee Pregler, a Billing Clerk for Woodward Communications, Inc., an Iowa corporation, publisher of the Telegraph Herald, a newspaper of general circulation published in the City of Dubuque, County of Dubuque and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates:

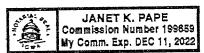
April 1, 2020,

and for which the charge is \$106.95

Subscribed to before me, a Notary Public in and for Dubuque County, Iowa,

this $\frac{2}{2}$ day of $\frac{0}{2}$

Notary Public in and for Dubuque County, Iowa.



Legal Notices

CITY OF DUBUQUE, IOWA CITY COUNCIL PROCEEDINGS SPECIAL SESSION

The Dubuque City Council met in special session at 6:00 p.m. on March 23, 2020 in the second-floor Council Chambers of the Historic Federal Building, 350 W. 6th Street.
Due to the COVID-19

pandemic, this meeting was also conducted virtually.

Present via, telecon-

ference: Mayor Buol; Council Members Ca-

Council Members Cavanagh, Jones, Resnick, Roussell, Shaw, Sprank, City Manager Van Milligen (joined at 6:06 p.m.), City Attorney Brumwell Mayor Buol read the call and stated this is a special session of the City Council called for the purpose of conducting such business that may properly come before the City Council and for reviewing cerand for reviewing cer-tain Fiscal Year 2021 departmental budget. PRESENTATION(S)

I. Mayor Roy D. Buol's Updated COVID-19 Emergency Declaration Proclamation: Mayor Roy D. Buol's Emergen-cy COVID-19 Declara-tion Proclamation Up-dated March 17, 2020. Mayor Buol provided an updated statement based on his news release from earlier in the day recommending the day recommending the statement of the day recommending the day re residents stay home for at least 14 days in an effort to slow the spread of the corona

virus (COVID-19). 2: COVID-19 Update: City staff will provide an update on COVID-19 an update on COVID-19 pandemic situation and response activities. Public Health Specialist Mary Rose Corrigan provided updated information on the coronavirus related to the City virus related to the City of Dubuque and Iowa generally. Ms. Corrigan demonstrated an interactive map from the Iowa Department of Public Health (IDHP) that provides updates, resources and guidelines intended inform citizens and slow the spread. Other topics included when residents should seek testing or not; the availability of personal protective equipment for health personal protective equipment for health care professionals; and what information to ex-pect to provided healthcare professionals when being screened for testing. Ms. Corrigan responded to questions from the City Council.

ITEMS SET FOR PUBLIC HEARING

1: Walter Development, LLC / Duluth Holdings, Inc. - Amended & Re-stated Development Agreement - April 6, 2020. This item was removed from the agenda at the request of staff and the developer.

PUBLIC HEARINGS
1. Public Housing Authority Five -Year Plan: thority Five -Year Plan: Proof of publication on notice of public hearing to consider approval of the proposed Public Housing Authority 5-Year Plan (2020-2024), and the City Manager and the City Manager recommending ap proval. Restated mo-tion by Shaw to receive and file the documents and adopt Resolution of Income provision) Approving the Public Housing Authority 5-Year Plan (2020-2024); Authorizing the Mayor to execute said Plan and all necessary certi-fications; designating the Housing & Commu-nity Development Di-rector as the Auth-orized Chief Executive Officer for the Plan; and directing said Plan be submitted to the U.S. Department of Housing and Urban Development. Motion failed

for lack of a second." Via telephone, City Manager Van Milligen and Housing and Com-munity Development Director Alexis Steger responded to questions from the City Council regarding the need for additional data collec-tion and tracking as well as the State Legislature's likely efforts to pre-empt cities from passing a source of income ordinance.

Motion by Jones to re-ceive and file the documents and adopt Resolution No. 94-20 (without Source of Ju-(without Source of Ju-come provision) Ap-proving, the Public Housing Authority 5-Year Plan (2020-2024); Year Plan (2020-2024); Authorizing the Mayor to execute said Plan and all necessary certi-fications; designating the Housing & Commu-nity Development Di-rector as the Auth-orized Chief Executive Offices for the Plan, and directing said Plan be submitted to the be submitted to the U.S. Department of Housing and Urban De-Velopment. Seconded by Resnick. Motion car-ried 6-1 with Shaw vot-

ing nay. Fiscal Year 2021 Departmental

Departmental
Budget Hearings
1. Emergency Management FY21 Budget
Presentation: Tom Berg
er, Emergency Management Coordinator
2. Emergency Com-

munications FY21 Budget Presentation: Mark Murphy, Emergency Communications Man-

ager
3. Police Department
FY21 Budget Presentation: Mark Dalsing, Po-

lice Chief:
4. Fire Department
FY21 Budget Presentation: Rick Steines, Fire
Chief

Chief
5. Building Services
Department FY21 Budget Presentation: Cori
Burbach, Acting Build-

ing Services Manager There was no public input received through the City Clerk and Budget live email accounts nor from the City's FacebookLive account being monitored by staff throughout all of

the budget reviews.
The presenters responded to questions from the City Council following their respective presentations.

Following their respec-tive presentations.
Following the Police Department presenta-tion. Council Member Shaw requested Council consensus for re-consideration of the department's request for an additional School Resource Officer. A majority of the Council did not concur. Following the Fire Department presentation.

sensus for reconsidera-tion of the depart-ment's request for an additional firefighter

additional firefighter position. A majority of the Council did not concur:
Following the Building.
Services Department presentation, Council Member Shaw requested Council consensus for reconsideration of the department's re-quest for an additional custodian position A) majority of the Council did not concur.

ACTION ITEMS
1. Fiscal Year 2020
Community Develop-Block Plan Amendment 1: City Manager recom-mending adoption of mending adoption of Amendment 1 to the Community Development Block Grant Annual Action Plan. Motion by Cavanagh to receive and file the documents and adopt Resolution No. 95-20 Adopting Amendment 1 to the Fiscal Veer 2000 to the Fiscal Year 2020 (Program Year 2019) Community Develop-ment & Block & Grant (CDBG) Annual Action Plan. Seconded by Jones: Motion carried

7-0.
2. Rescheduling the March 25 Departmental Budget Reviews and the March 26, 2020 Public Hearing for the Fiscal Year 2021 Recommended Budget. City Manager recom-mending rescheduling of the Fiscal Year 2021 departmental budget reviews of March 25, 2020 to April 16, 2020; and the March 26, 2020 public hearing adopt-ing the Fiscal Year 2021 Recommended Budget to April 23, 2020. Motion by Jones to receive and filed the documents and adopt Reso-lution No. 96-20 Resetting the date for the public hearing on the Fiscal Year 2021 Bud-get as amended for the get as amended for the City of Dubuque; and Resolution No. 97-20 Re-setting the date for the public hearing on the Five-Year Capital Improvement Program for Fiscal Years 2021 through 2024 for the City of Dubuque. Seconded by Cayanagh onded by Cavanagh. Motion carried 7-0.

3. Request for Work Session on COVID-19 Update: City Manager recommending that the city Council schedule a work session for Wednesday, March 25, 2020, beginning at 6:30 p.m. in the Council Chambers to provide an supdate on Coronanizupuate on Coron-avirus, City services, City operations and community impact. Motion by Cavanagh to receive and file the documents and set the work session as recom-mended. Seconded by Jones No conflicts
were expressed. The
City Clerk confirmed
that the work session that the work session would take place virtually as with this evenings meeting. Motion carried 7-0.

There being no further business, Mayor Buol declared the meeting adjourned at 0.55 p.m.

adjourned at 9:55 p.m. /s/Kevin S. Firnstahl, CMC City Clerk

1t 4/1

STATE OF IOWA SS: **DUBUQUE COUNTY**

CERTIFICATE OF PUBLICATION

I, Kathy Goetzinger, a Billing Clerk for Woodward Communications, Inc., an Iowa corporation, publisher of the Telegraph Herald, a newspaper of general circulation published in the City of Dubuque, County of Dubuque and State of Iowa; hereby certify that the attached notice was published in said newspaper on the following dates:

04/03/2020

and for which the charge is 82.46

Subscribed to before me, a Notary Public in and for Dubuque County, Iowa,

this 3rd day of April, 2020

Notary Public in and for Dubuque County, Iowa.

JANET K. PAPE Commission Number 199659 My Comm. Exp. DEC 11, 2022

Ad text:

CITY OF DUBUQUE, IOWA

CITY COUNCIL PROCEEDINGS SPECIAL SESSION

The Dubuque City Council met in special session at 6:30 p.m. on March 25, 2020 by virtual means. Due to the COVID-19 pandemic, this meeting was conducted virtually.

Present by conference phone: Mayor Buol; Council Members Cavanagh, Jones (left at approximately 8:00 pm.), Resnick, Roussell, Shaw, Sprank; City Manager Van Milligen, City Attorney Brumwell

Mayor Buol read the call and stated this is a special session of the City Council called for the purpose of conducting such business that may properly come before the City Council and for conducting a work session with City staff on the COVID-19 pandemic.

ITEMS SET FOR

PUBLIC HEARING

Motion by Jones to receive and file the documents, adopt the resolutions, set the public hearings as indicated, and direct the City Clerk to publish notice as prescribed by law. Seconded by Resnick. Motion carried 7-0.

- 1. Gavilon Grain, LLC Lease Agreement Commercial Street (aka East 7th Street) Property: City Manager recommending that the City Council set a public hearing for April 6, 2020, on the Lease Agreement between the City of Dubuque and Gavilon Grain, LLC Commercial Street (Seventh Street). Upon motion the documents were received and filed and Resolution No. 98-20 Intent to dispose of an interest in City-owned real property by Lease Agreement between the City of Dubuque, Iowa and Gavilon Grain, LLC Commercial Street (aka East Seventh Street) was adopted setting a public hearing for a meeting to commence at 6:30 p.m. on April 6, 2020.
- 2. Gavilon Grain, LLC Lease Agreement Purina Drive Property: City Manager recommending that the City Council set a public hearing for April 6, 2020, on the Lease Agreement between the City of Dubuque and Gavilon Grain, LLC for property on Purina Drive. Upon motion the documents were received and filed and Resolution No. 99-20 Intent to dispose of an interest in City-owned real property by Lease Agreement between the City of Dubuque, Iowa and Gavilon Grain, LLC Purina Drive Lease was adopted setting public hearing for a meeting to commence at 6:30 pm. on April 6, 2020.
- 3. Walter Development, LLC / Duluth Holdings, Inc. Amended and Restated Development Agreement: City Manager recommending that the City Council set a public hearing on April 6, 2020 at 6:30 p.m. to consider the approval of an Amended and Restated Development Agreement by and among Walter Development, LLC and Duluth Holdings, Inc. providing for the sale of City-owned real estate to Walter Development, LLC and authorizing the issuance of Urban Renewal Tax Increment Revenue Grant Obligations pursuant to the Development Agreement. Upon motion, the documents were received and file and Resolution No. 100-20 Intent to dispose of an interest in City of Dubuque real estate pursuant to an Amended and Restated Development Agreement by an among the City of Dubuque, Walter Development, LLC, and Duluth Holdings, Inc., fixing the date for a public hearing of the City Council of the City of Dubuque, Iowa on the Amended and Restated Development Agreement including the proposed issuance of Urban Renewal Tax Increment Revenue Grant

Obligations, and providing for the publication of notice thereof was adopted setting a public hearing for April 6, 2020

In the event that a meeting at the Historic Federal Building, 350 W. 6th Street, location is not possible as a result of COVID-19, instructions for a virtual meeting and public input will be posted on the meeting agenda on Friday, April 3, 2020 at https://www.cityofdubuque.org/agendas.

WORK SESSION

COVID-19 Update

- 1. COVID-19 Update: City staff and network partners conducted a work session with the City Council regarding updates on COVID-19 pandemic situation, community and organizational impacts and response activities.
- ? Community COVID-19 Update & Communication Response
- o'Mary Rose Corrigan, Public Health Specialist
- ? Legislative Update
- o^Teri Goodmann, Assistant City Manager
- ? City of Dubuque

Overview & Staffing Overview

- o^Cori Burbach, Assistant City Manager
- o Shelley Stickfort, Human Resources Manager
- ?^Operations/Department Updates
- o^Cori Bubach, Staff/Internal Operations
- o^Tom Berger, Dubuque County Emergency Management Coordinator
 - o'Rick Steines, Fire Chief
 - o'Randy Gehl, Public Information Officer
 - o'Kelly Larson, Human Rights Department
 - o'Marie Ware, Leisure Services
 - o^Jill Connors, Economic Development
 - o'Renee Tyler, Transportation Services
 - o'Denise Blakely-Ihrig, Water Plant
 - o'Willie O'Brien, Water & Resource Recover Center
- ?^Fiscal Year 2020 Budget Impact Projections
- o'Jennifer Larson, Finance & Budget Manager
- ?^Network/Community Partners
- o'Nancy Van Milligen, President/CEO, Community Foundation of Greater Dubuque Update
- o^Danielle Peterson, President/CEO, United Way of Dubuque Update,
- o^Rick Dickinson, President/CEO, Greater Dubuque Development Corporation

The presenters responded to questions from the City Council following each group.

There being no further business, Mayor Buol declared the meeting adjourned at 8:58 p.m.

/s/Kevin S. Firnstahl, CMC

City Clerk

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City of Dubuque

Consent Items #2.

ITEM TITLE: Notice of Claims and Suits

SUMMARY: Tanya Anglin for personal injury, Brien Mohlis for vehicle

damage.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Refer to City

Attorney

ATTACHMENTS:

Description Type

Claim by Tanya Anglin

Claim by Brien Mohlis

Supporting Documentation

Supporting Documentation

CLAIM AGAINST THE CITY OF DUBUQUE, IOWA

This written report constitutes your claim against the City of Dubuque, Iowa. You should complete this form in full and attach any additional information that supports your claim.

The Claim must be filed with the City Clerk at City Hall, 50 W. 13th St., Dubuque, IA 52001. It will then be referred by the City Council to the appropriate department for investigation. Once that investigation is completed, a report and recommendation will be submitted to the City Council. You will be provided with a copy of that report and recommendation.

THE FINAL DECISION ON ALL CLAIMS IS MADE BY THE CITY COUNCIL. NO EMPLOYEE OF THE CITY OF DUBUQUE HAS THE AUTHORITY TO MAKE ANY REPRESENTATION TO YOU AS TO WHETHER YOUR CLAIM WILL OR WILL NOT BE PAID.

| 1. | Name of Claimant: Angles |
|------------------|---|
| 2. | Address: 2730 Washington |
| | City: Dublique State: <u>TA</u> Zip: <u>Savol</u> |
| 3. | Telephone Number: (563) 564-7540 |
| 4. | Date of Incident: <u>3/19/3030</u> |
| 5. | Time of Incident: 4:45 am. |
| 6. | Location of Incident (Be specific): The alley right behind the |
| 1 | own clock Bldg. Where I work |
| 7. full em | DESCRIBE ACCIDENT OR OCCURRENCE THAT CAUSED INJURY OR DAMAGE. (Give details upon which you base your claim. If a City employee was involved, give the ployee's name.) |
| 8. | tupped down of of who and started walking through and started walking through and injured and stepped and fell on the by pill what were weather conditions like? What were weather conditions like? |
| | Give name and address of any witnesses: |
| 10. | Did police investigate? (If so, give names of officers.) |
| | Was anyone injured? (It so, give names, addresses, and extent of injuries). |
| 11. | Was anyone injured? (If so, give names, addresses, and extent of injuries). |
| | URS- I was Janya Anglin 2730 Weshington St |
| 7) | ub. IA. heft elbow & Left Knee- |

| 12. Was any damage done to property? (If so, describe damages. Attach estimates of damages or describe damage.) | |
|---|--|
| <u>llxne</u> | |
| 13. What other damages do you claim, if any? | |
| 14. Have you been compensated for any part or all company? (If so, give name and address of insurance co | |
| 15. What amount do you claim from the City of Dubuque? | UnityPoint Stead+h |
| 16. Why do you claim the City of Dubuque is responsible | ?alley was buel |
| 17. Have you made any claim against anyone else for dan (If yes, give name and address.) | |
| 18. If the answer to Question 17 is yes, have you receiv and if so, in what amount? | ed any payment from that source, |
| Dated at Dubuque, Iowa thisday ofApril | <u> </u> |
| Yarex Angler | _(Signature) |
| Tanya Anglin | _(Print Name) 20 Ph |
| (Rev. 5/18) | RECEIVED 20 APR 13 AM II: 27 City Clerk's Office Dubuque, IA |

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This communication and any attachments may contain information which is confidential and privileged by law and is for the use of the designated recipient. If you are not the intended recipient, you are hereby notified that you have received this communication in error, and that any review, disclosure, dissemination, distribution or copying of its contents is prohibited. Please notify City of Dubuque immediately by telephone at (563)-589-4120 of your receipt of these items and destroy the communication and any attachments immediately. Further disclosure of this information may violate state and federal restrictions.

Confidential information may include the following:

- 1) Social Security Number(s)
- 2) Medical/Health Information
- 3) Personnel/Disciplinary Information
- 4) Bank Account Information
- 5) Financial Information
- 6) Credit Card Numbers

If any documentation you desire to submit to the City of Dubuque contains any of the items above this cover sheet must be attached directly to the confidential information and indicate the type of information that is included.

| I, <u>Mayo</u> A | ovung protected information: | hereby certify that the attached documents |
|------------------------|-----------------------------------|---|
| Sc | ocial Security Number(s) | Bank Account Information |
| <u>X</u> Me | edical/Health Information | Financial Information |
| Pe | ersonnel/Disciplinary Information | Credit Card Number(s) |
| City for proces | • | thin the City organization or to agents of the to act accordingly taking all precautions to |
| Yanya 1 | Angle | 4-4-2020 |
| Signature ⁰ | <u> </u> | Date |

CLAIM AGAINST THE CITY OF DUBUQUE, IOWA

4/3/20 3:40pm Xf

This written report constitutes your claim against the City of Dubuque, Iowa. You should complete this form in full and attach any additional information that supports your claim.

The Claim must be filed with the City Clerk at City Hall, 50 W. 13th St., Dubuque, IA 52001. It will then be referred by the City Council to the appropriate department for investigation. Once that investigation is completed, a report and recommendation will be submitted to the City Council. You will be provided with a copy of that report and recommendation.

THE FINAL DECISION ON ALL CLAIMS IS MADE BY THE CITY COUNCIL. NO EMPLOYEE OF THE CITY OF DUBUQUE HAS THE AUTHORITY TO MAKE ANY REPRESENTATION TO YOU AS TO WHETHER YOUR CLAIM WILL OR WILL NOT BE PAID.

| 1. | Name of Claimant: Brien K. Mohlis |
|------------|---|
| 2. | Address: 1316 Dillon Ave |
| | City: Fairbank State: IA Zip: 50629 |
| 3. | Telephone Number: |
| 4. | Date of Incident: |
| 5. | Time of Incident: |
| 6. | Location of Incident (Be specific): 1225 Palm ct., Dubugine |
| full em | DESCRIBE ACCIDENT OR OCCURRENCE THAT CAUSED INJURY OR DAMAGE. (Give details upon which you base your claim. If a City employee was involved, give the ployee's name.) |
| | My can was parked at the cub and when the garbage |
| Ĵŗ | who Driven by Shanpon Clark dight stop in Time |
| | What were weather conditions like? Row wet from con enter Row |
| 9. | Give name and address of any witnesses: |
| 10. | Did police investigate? (If so, give names of officers.) |
| 11. | Was anyone injured? (If so, give names, addresses, and extent of injuries). $\mathcal{N}_{\mathbb{O}}$ |
| | |

| 12. Was any damage done to property? (If so damages. Attach estimates of damages or des damage.) | o, describe property and the extent of scribe basis for ascertaining extent of |
|--|--|
| No | |
| 13. What other damages do you claim, if any? | None |
| 14. Have you been compensated for any part occupany? (If so, give name and address of insuration | or all of your claim by any insurance nce company and amount paid.) |
| 15. What amount do you claim from the City of Dub | uque? |
| 16. Why do you claim the City of Dubuque is respon | nsible? he was soleeping at the Tim |
| 17. Have you made any claim against anyone else f (If yes, give name and address.) | · · · · · · · · · · · · · · · · · · · |
| 18. If the answer to Question 17 is yes, have you and if so, in what amount? | received any payment from that source, |
| Dated at Dubuque, lowa this 23 day of Mar | <u>h</u> , 20 <u>20</u> . |
| Brown MoRlis | (Signature) |
| Brien Moblis | (Print Name) |

| City of Dubuque | Consent Items # 3. |
|------------------------|--|
| | |
| ITEM TITLE: | Disposition of Claims |
| SUMMARY: | City Attorney advising that the following claims have been referred to Public Entity Risk Services of Iowa, the agent for the Iowa Communities Assurance Pool: Tanya Anglin for personal injury and Brien Mohlis for vehicle damage. |
| SUGGESTED DISPOSITION: | Suggested Disposition: Receive and File; Concur |
| ATTACHMENTS: | |
| Description | Туре |

Staff Memo

ICAP Referrals







TRACEY STECKLEIN PARALEGAL

Мемо

To:

Mayor Roy D. Buol and

Members of the City Council

DATE:

April 13, 2020

RE:

Claim Against the City of Dubuque by Tanya Anglin

| <u>Claimant</u> | Date of Claim | Date of Loss | Nature of Claim |
|-----------------|----------------------|--------------|-----------------|
| Tanya Anglin | 04/13/20 | 02/19/20 | Personal Injury |

This is a claim in which claimant alleges that she was injured after slipping on an icy alley located between Locust and Main Streets, near 8th Street.

This claim has been referred to the Iowa Communities Assurance Pool.

CC:

Michael C. Van Milligen, City Manager John Klostermann, Public Works Director Tanya Anglin





TRACEY STECKLEIN PARALEGAL

Jo

Мемо

To:

Mayor Roy D. Buol and

Members of the City Council

DATE:

April 6, 2020

RE:

Claim Against the City of Dubuque by Brien K. Mohlis

| <u>Claimant</u> | Date of Claim | Date of Loss | Nature of Claim |
|-----------------|----------------------|---------------------|-----------------|
| Brien K. Mohlis | 04/03/20 | 03/18/20 | Vehicle Damage |

This is a claim in which claimant alleges that his vehicle which was parked near 1775 Palm Court was struck by a City of Dubuque recycle truck.

This claim has been referred to the Iowa Communities Assurance Pool.

CC:

Michael C. Van Milligen, City Manager

John Klostermann, Public Works Director

Brien K. Mohlis

City of Dubuque

Approval of City Expenditures **ITEM TITLE:**

SUMMARY: City Manager recommending City Council approval for

payment of City expenditures.

RESOLUTION Authorizing the Director of Finance and Budget/City Treasurer to make certain payments of bills that must be paid and approved for payment in accordance

Consent Items #4.

with City procedures

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

| | |
|---|--------------------------|
| Description | Туре |
| Expenses Submitted for City Council Approval-MVM Memo | City Manager Memo |
| Staff Memo | Staff Memo |
| Resolution | Resolutions |
| Expenditures Report | Supporting Documentation |
| Expenditures Report - Exceptions | Supporting Documentation |
| | |





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Expenses Submitted for City Council Approval

DATE: April 13, 2020

Director of Finance and Budget Jennifer Larson is submitting expenses to the City Council for approval at the April 20, 2020 meeting. Payments on these expenses will be made April 22, 2020.

In addition, Finance is submitting expenses paid since April 8, 2020, for City Council review. The payments for these claims were approved either by prior City Council action or meet the criteria as an exemption to prior City Council approval.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Jennifer Larson, Director of Finance and Budget





TO: Mike Van Milligen, City Manager

FROM: Jennifer Larson, Director of Finance and Budget

DATE: April 14, 2020

RE: Expenses Submitted for City Council Approval

Finance is submitting the following expenses to City Council for approval at the April 20, 2020 meeting. Payments on these expenses will be made April 22, 2020.

In addition, Finance is submitting expenses paid since April 8, 2020 to City Council for review. The payments for these claims were approved either by prior City Council action or meet the criteria as an exemption to prior City Council approval.

Pursuant to Iowa Code §372.13A *Payments without prior authorization of council*, all expenses are submitted to City Council for approval before payment, except if approved by prior City Council action or are exempt under City Council resolution 142.18.

RESOLUTION NO.

AUTHORIZING THE DIRECTOR OF FINANCE AND BUDGET / CITY TREASURER TO MAKE CERTAIN PAYMENTS OF BILLS THAT MUST BE PAID AND APPROVED FOR PAYMENT IN ACCORDANCE WITH CITY PROCEDURES

Whereas, Section 1-7-7(E) of the Municipal Code of the City of Dubuque provides that the Finance Director-City Treasurer shall keep an accurate account of all disbursements, money, or property, specifying date, to whom, and from what fund paid; and

Whereas, the invoices, presented by those firms and persons providing such goods and services have been pre-audited by Finance Department personnel in accordance with generally accepted internal control procedures and have been determined to have been requisitioned for a lawful municipal purpose; and

Whereas, the Finance Director-City Treasurer has provided a list of Expenditures attached hereto, and by this reference made a part hereof, to be drawn to pay for goods and services provided for City purposes; and

Whereas, the City Council of the City of Dubuque has heretofore, by Resolution 142-18 adopted May 7, 2018, authorized the Finance Director-City Treasurer to issue checks in payment of certain expenditures known as Exception Expenditures prior to City Council approval and such list is attached hereto.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA THAT:

Section 1. The Finance Director-City Treasurer is hereby authorized to issue payment for goods and services provided for City purposes in response to the purchase orders and contracts issued in compliance with state and municipal code requirements as requested by designated requisitioning authorities in accordance with approved budget appropriations.

Section 2. In accordance with Iowa Code Section 372.13(6), the City Clerk and Finance Director are hereby authorized and directed to provide the statement of receipts and disbursements to the City Council, and to publish a summary thereof.

| Passed, approved, and adopted this _ | day of | , 20 |
|--------------------------------------|--------|--------------------|
| | _ | Roy D. Buol, Mayor |
| Attest: | | |
| Kevin S. Firnstahl, City Clerk | | |

Council Approval

Pay Date: 04/22/20

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| 3CMA | ' | ANNUAL MEMBERSHIP |
| 563 DESIGN PLLC | | PROFESSIONAL SERVICES |
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| ACE CONSTRUCTION | | HOMEOWNER REHAB 514 N |
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| AHLERS & COONEY PC | 292.5 | OLD CITY GARAGE (PEOP |
| AHLERS & COONEY PC | 1180 | 17TH STREET HUD PROJE |
| AHLERS & COONEY PC | 4099.75 | PROHIBITED PRACTICE C |
| AIRGAS USA LLC | 2363.54 | LIQUID OXYGEN BULK TA |
| AIRGAS USA LLC | 1550.85 | LIQUID OXYGEN PURCHAS |
| AIRGAS USA LLC | 2888.27 | LIQUID OXYGEN PURCHAS |
| AIRGAS USA LLC | 2914.27 | LIQUID OXYGEN PURCHAS |
| AIRGAS USA LLC | | LIQUID OXYGEN PURCHAS |
| ALL SEASONS TRUCKING INC | 150 | HOSTING FEE FOR RURAL |
| ALLIANT ENERGY | 915.2 | FOR PARKS AND RECREAT |
| ALLIANT ENERGY | 558.4 | FOR PARKS AND RECREAT |
| ALLIANT ENERGY | 146.85 | FOR PARKS AND RECREAT |
| ALLIANT ENERGY | 1097.8 | FOR PARKS AND RECREAT |
| ALLIANT ENERGY | 7158.74 | ACCT 0557811000 |
| | | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|------------------------|
| ALLIANT ENERGY | 7616.83 | ACCT 0557811000 |
| ALLIANT ENERGY | 3614.15 | ELECTRIC SERVICE FOR |
| ALLIANT ENERGY | 674.75 | ELECTRIC SERVICE FOR |
| ALLIANT ENERGY | | ELECTRIC SERVICE FOR |
| ALLIANT ENERGY | | ELECTRIC SERVICE FOR |
| ALLIANT ENERGY | | 2414 WINDSOR ELECTRIC |
| ALLIANT ENERGY | | 1448 JACKSON ELECTRIC |
| ALLIANT ENERGY | | 2407 QUEEN ELECTRIC S |
| ALLIANT ENERGY | | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | 4428.15 | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | 2511.94 | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | 155.75 | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | | ENERGY COSTS FOR KATR |
| ALLIANT ENERGY | | 2247 CENTRAL ELECTRIC |
| ALLIANT ENERGY | | 2243 CENTRAL = \$36.10 |
| ALLIANT ENERGY | | ENERGY COSTS FOR VARI |
| ALLIANT ENERGY | | ENERGY COSTS FOR 4551 |
| ALTORFER INC | | RENTAL OF A SCISSOR L |
| AMERICAN PLANNING ASSOCIAT | | ASSOCIATE PLANNER AD |
| APPLIED ECOLOGICAL SERVICE | | ECOLOGICAL RESTORATIO |
| APPLIED ECOLOGICAL SERVICE | | EAGLE POINT PARK ENVI |
| APPLIED ECOLOGICAL SERVICE | | ECOLOGICAL RESTORATIO |
| ARAMARK FOOD & SUPPORT SER | | SUPPLIES FOR CITIZEN |
| ARAMARK UNIFORM SERVICES | | WATER DISTRIBUTION/ME |
| ARAMARK UNIFORM SERVICES | | WATER DISTRIBUTION/ME |
| ARAMARK UNIFORM SERVICES | | WATER DISTRIBUTION/ME |
| ARAMARK UNIFORM SERVICES | | WATER DISTRIBUTION/ME |
| ARAMARK UNIFORM SERVICES | | WATER PLANT UNIFORMS |
| ARAMARK UNIFORM SERVICES | | SHOP TOWEL CLEANING;U |
| ARAMARK UNIFORM SERVICES | | SHOP TOWEL CLEANING;U |
| ARAMARK UNIFORM SERVICES | | FY-20 LINEN SERVICE |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | 20.96 | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | | MAT AND MOP SERVICE A |
| ARAMARK UNIFORM SERVICES | 128.28 | UNIFORM PANTS |
| ARAMARK UNIFORM SERVICES | | FY20-UNIFORM CLEANING |
| ARAMARK UNIFORM SERVICES | | FY20-UNIFORM CLEANING |
| ARAMARK UNIFORM SERVICES | | FY20-UNIFORM CLEANING |
| ARAMARK UNIFORM SERVICES | | FY20-UNIFORM CLEANING |
| AV FUEL | | AVIATION FUEL FOR RES |
| | - 2100 | - |

| AV FUEL 9863.22 AVIATION FUEL FOR RES B G BRECKE INC 1361.62 BAD MOTOR AND CONTACT B L MURRAY COMPANY INC 266 BRUSH/VACUUM BUCKET/ B L MURRAY COMPANY INC 167.87 BRUSH/VACUUM BUCKET/ BAKER & TAYLOR CO BOOKS 60.34 ADULT BOOKS AND ADULT BAKER & TAYLOR CO BOOKS 443.64 ADULT BOOKS AND ADULT BAKER & TAYLOR CO BOOKS 1165.28 ADULT BOOKS AND ADULT BAKER & TAYLOR CO BOOKS 1165.28 ADULT BOOKS BALL HORTICULTURAL COMPANY 86.09 FALL BASKETS BALCO MUNICIPAL PRODUCTS I 525.25 TRAFFIC CONES BARCO MUNICIPAL PRODUCTS I 526.25 ETARFIC CONES BARCO MUNICIPAL PRODUCTS I 526.25 ETARFIC CONES BARCO MUNICIPAL PRODUCTS I 527.25 ETARFIC CONES BARCO MUNICIPAL PRODUCTS I 528.25 ETARFIC CONES BARD MATERIALS CENTRAL 66.75 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 66.75 BLANKET PURCHASE O | VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|--|----------------------------|----------------|-----------------------|
| B L MURRAY COMPANY INC 167.87 BRUSH/VACUUM BUCKET/ BAKER & TAYLOR CO BOOKS 60.34 ADULT BOOKS AND ADULT BAKER & TAYLOR CO BOOKS 1165.28 ADULT BOOKS AND ADULT BAKER & TAYLOR CO BOOKS 1165.28 ADULT BOOKS BALL HORTICULTURAL COMPANY 86.09 FALL BASKETS BALL HORTICULTURAL COMPANY 86.09 FALL BASKETS BARCO MUNICIPAL PRODUCTS I 525.25 TRAFFIC CONES BARCO MUNICIPAL PRODUCTS I 108.36 FREIGHT BARD MATERIALS CENTRAL 66.75 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 826 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 66.75 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 826 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 827 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 847 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 847 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 847 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 848 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 856 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 86.75 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 86.75 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 87 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 86 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 86 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 87 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 88 BLANKET PURCHASE ORDE BARD MATERIALS CENTRAL 896 BLANKET PURCHASE ORDE BARD MATERIALS BLANKET | AV FUEL | 9863.22 | AVIATION FUEL FOR RES |
| B L MURRAY COMPANY INC BAKER & TAYLOR CO BOOKS BAKER & TAYLOR CO BOOKS BAKER & TAYLOR CO BOOKS BALL HORTICULTURAL COMPANY BAKER & TAYLOR CO BOOKS BALL HORTICULTURAL COMPANY BACO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BARD MATERIALS CENTRA | B G BRECKE INC | 1361.62 | BAD MOTOR AND CONTACT |
| BAKER & TAYLOR CO BOOKS BALL HORTICULTURAL COMPANY BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARO MATERIALS CENTRAL BARD MATERIA | B L MURRAY COMPANY INC | 266 | BRUSH/VACUUM BUCKET/ |
| BAKER & TAYLOR CO BOOKS BAKER & TAYLOR CO BOOKS BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BACO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BARD MATERIALS C | B L MURRAY COMPANY INC | 167.87 | BRUSH/VACUUM BUCKET/ |
| BAKER & TAYLOR CO BOOKS BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BARD MATERIALS C | BAKER & TAYLOR CO BOOKS | 60.34 | ADULT BOOKS AND ADULT |
| BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BALL HORTICULTURAL COMPANY BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BARD MATERIALS CENTRA | BAKER & TAYLOR CO BOOKS | 443.64 | ADULT BOOKS AND ADULT |
| BALL HORTICULTURAL COMPANY BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BI-COUNTY DISPOSAL INC BI-COU | BAKER & TAYLOR CO BOOKS | 1165.28 | ADULT BOOKS |
| BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BIACK HILLS/IOWA GAS UTILI BLACK HILLS/IO | BALL HORTICULTURAL COMPANY | -25.93 | FALL BASKETS |
| BARCO MUNICIPAL PRODUCTS I BARD MATERIALS CENTRAL BARD MATERIALS CEN | BALL HORTICULTURAL COMPANY | 86.09 | FALL BASKETS |
| BARD MATERIALS CENTRAL BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IOWA G | BARCO MUNICIPAL PRODUCTS I | 525 | 25 TRAFFIC CONES |
| BARD MATERIALS CENTRAL | BARCO MUNICIPAL PRODUCTS I | 108.36 | FREIGHT |
| BARD MATERIALS CENTRAL BARD BALACK HILLS/IOWA GAS UTILI BALCK HILLS/IOW | | | |
| BARD MATERIALS CENTRAL BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BLACK HILLS/IOWA GAS UTILI BLACK | | | |
| BARD MATERIALS CENTRAL BARD BARD MATERIALS CENTRAL BARD BARD MATERIALS CENTRAL BARD BARD BARNET PURCHASE ORDE BARD MATERIALS CENTRAL BARD BARD BARNET PURCHASE ORDE BARD MATERIALS CENTRAL BARD BARNET PURCHASE ORDE BARD MATERIALS CENTRAL BARNET PURCHASE ORDE BARD MATERIALS CENTRAL BARNET PURCHASE ORDE BA | BARD MATERIALS CENTRAL | 615.38 | BLANKET PURCHASE ORDE |
| BARD MATERIALS CENTRAL BARN SERVICE PORE BARD BARD MATERIALS CENTRAL BARN SERVICE FOR CITY HAL BARD SERVICE BAS BILL FOR CITY HAL BAND SERVICE BAS BILL FOR CITY BARD SERVICE BAS BILL FOR CITY BARD SERVICE BAS BELACK HILLS/IOWA GAS UTILI BACK HILLS/IOWA GAS UTILI BAC | | | |
| BARD MATERIALS CENTRAL BARD MATERIALS CENTRALS CENTRAL BARD MATERIALS CENTRALS CENTRALS CENTRE BARD MATERIALS CENTRAL BARD MATERIALS CENTRALS CENTRALS CENTRALS CENTRE BARD MATERIALS CENTRALS CE | | | |
| BARD MATERIALS CENTRAL BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BLACK HILLS/IOWA GAS UTILI | | | |
| BARD MATERIALS CENTRAL BARD MATERIALS CENTRAL BARD MATERIALS CENTRAL BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IO | | 66.75 | BLANKET PURCHASE ORDE |
| BARD MATERIALS CENTRAL BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC BLACK HILLS/IOWA GAS UTILI BLACKSTONE AUDIO BOOKS BLACKSTONE AUDIO BOOKS BLACKSTONE AUDIO BOOKS BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL SUPPLIES F CAPITAL SANITARY 31.4 JANITORIAL SUPPLIES F CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.12 WIPES AND GLOVES TO M | BARD MATERIALS CENTRAL | 366 | BLANKET PURCHASE ORDE |
| BFG SUPPLY CO LLC BI-COUNTY DISPOSAL INC BI-COUNTY DISPOSAL INC 50 TRANSFER THE SCRAP ME BLACK HILLS/IOWA GAS UTILI 64.68 FY20 CAO GAS SERVICE BLACK HILLS/IOWA GAS UTILI 245.6 GAS BILL FOR CITY HAL BLACK HILLS/IOWA GAS UTILI 337.89 GAS BILL FOR CITY HAL BLACK HILLS/IOWA GAS UTILI 331.68 FY-20 UTILITIES GAS E BLACK HILLS/IOWA GAS UTILI 142.64 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 125.19 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 125.19 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 1670.22 GAS SERVICE FOR MARCH BLACKSTONE AUDIO BOOKS 61.86 ADULT AUDIO BLACKSTONE AUDIO BOOKS 61.86 ADULT AUDIO BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 192.17 VARIOUS MEDICAL SUPPL BRANT E SCHUELLER 38.53 MARCH 2020 MILEAGE/PA BUTT'S FLORIST & GREENHOUS 55 MONTHLY ARRANGEMENT T CAPITAL SANITARY 33.6 JANITORIAL SUPPLIES F CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES | | | |
| BI-COUNTY DISPOSAL INC BLACK HILLS/IOWA GAS UTILI BLACK | | | |
| BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IOWA GAS | BFG SUPPLY CO LLC | | |
| BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IOWA GAS | BI-COUNTY DISPOSAL INC | 50 | TRANSFER THE SCRAP ME |
| BLACK HILLS/IOWA GAS UTILI BLACKSTONE AUDIO BOOKS BLACK HILLS/IOWA GAS UTILI BLACKSTONE AUDIO BOOKS BLACKSTONE ENVIRONMENTAL I BLACKSTONE ENVIRONMENTAL I BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC BOUND TREE MEDICAL SUPPL BRANT E SCHUELLER BRANT E SCHUELL | • | | |
| BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IOWA GAS UTILI 142.64 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 125.19 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 201.07 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 1670.22 GAS SERVICE FOR MARCH BLACKSTONE AUDIO BOOKS 61.86 ADULT AUDIO BLACKSTONE AUDIO BOOKS 34.94 ADULT AUDIO BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 192.17 VARIOUS MEDICAL SUPPL BRANT E SCHUELLER 38.53 MARCH 2020 MILEAGE/PA BUTT'S FLORIST & GREENHOUS 55 MONTHLY ARRANGEMENT T CAPITAL SANITARY 33.6 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES | BLACK HILLS/IOWA GAS UTILI | 245.6 | GAS BILL FOR CITY HAL |
| BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IOWA GAS UTILI 125.19 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 201.07 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 1670.22 GAS SERVICE FOR MARCH BLACKSTONE AUDIO BOOKS 61.86 ADULT AUDIO BLACKSTONE AUDIO BOOKS 34.94 ADULT AUDIO BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 192.17 VARIOUS MEDICAL SUPPL BRANT E SCHUELLER 38.53 MARCH 2020 MILEAGE/PA BUTT'S FLORIST & GREENHOUS 55 MONTHLY ARRANGEMENT T CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES | BLACK HILLS/IOWA GAS UTILI | 337.89 | GAS BILL FOR CITY HAL |
| BLACK HILLS/IOWA GAS UTILI 125.19 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 201.07 UTILITY EXPENSE - GAS BLACK HILLS/IOWA GAS UTILI 1670.22 GAS SERVICE FOR MARCH BLACKSTONE AUDIO BOOKS 61.86 ADULT AUDIO BLACKSTONE AUDIO BOOKS 34.94 ADULT AUDIO BLACKSTONE ENVIRONMENTAL I 4480.02 PARK MAINT HEADQUARTE BOUND TREE MEDICAL LLC 49.2 ALCOHOL PREP PADS (LA BOUND TREE MEDICAL LLC 192.17 VARIOUS MEDICAL SUPPL BRANT E SCHUELLER 38.53 MARCH 2020 MILEAGE/PA BUTT'S FLORIST & GREENHOUS 55 MONTHLY ARRANGEMENT T CAPITAL SANITARY 33.6 JANITORIAL SUPPLIES F CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES | BLACK HILLS/IOWA GAS UTILI | 331.68 | FY-20 UTILITIES GAS E |
| BLACK HILLS/IOWA GAS UTILI BLACK HILLS/IOWA GAS UTILI BLACKSTONE AUDIO BOOKS BLACKSTONE AUDIO BOOKS BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC BOUND TREE MEDICAL LLC BRANT E SCHUELLER BOUT'S FLORIST & GREENHOUS CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.12 WIPES AND GLOVES TO M | · · | | |
| BLACK HILLS/IOWA GAS UTILI BLACKSTONE AUDIO BOOKS BLACKSTONE AUDIO BOOKS BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC BOUND TREE MEDICAL LLC BOUND TREE MEDICAL LLC BRANT E SCHUELLER BUTT'S FLORIST & GREENHOUS CAPITAL SANITARY CAPITAL SANIT | | | |
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| BLACKSTONE AUDIO BOOKS BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC BOUND TREE MEDICAL LLC BRANT E SCHUELLER BUTT'S FLORIST & GREENHOUS CAPITAL SANITARY C | · · | | |
| BLACKSTONE ENVIRONMENTAL I BOUND TREE MEDICAL LLC BOUND TREE MEDICAL LLC BOUND TREE MEDICAL LLC BRANT E SCHUELLER BUTT'S FLORIST & GREENHOUS CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES | | | |
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| BRANT E SCHUELLER BUTT'S FLORIST & GREENHOUS 55 MONTHLY ARRANGEMENT T CAPITAL SANITARY 33.6 JANITORIAL SUPPLIES F CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | • |
| BUTT'S FLORIST & GREENHOUS CAPITAL SANITARY 33.6 JANITORIAL SUPPLIES F CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY CAPITAL SANITARY 11.41 JANITORIAL SUPPLIES F CAPITAL SANITARY 6.34 JANITORIAL SUPPLIES F CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 33.12 WIPES AND GLOVES TO M | | | - |
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| CAPITAL SANITARY CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY 12.04 JANITORIAL SUPPLIES F CAPITAL SANITARY 237.92 COVID-19 CLEANING SUP CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY CAPITAL SANITARY CAPITAL SANITARY CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY 33.85 CUSTODIAL SUPPLIES CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
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| CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
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| CAPITAL SANITARY 3.12 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY 54.4 WIPES AND GLOVES TO M | | | |
| CAPITAL SANITARY 9.34 WIPES AND GLOVES TO M | CAPITAL SANITARY | 9.34 | WIPES AND GLOVES TO M |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|-------------------------|----------------|-----------------------|
| CAPITAL SANITARY | 4.67 | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | 21.76 \ | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | 3.12 \ | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | 23.34 \ | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | | WIPES AND GLOVES TO M |
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| CAPITAL SANITARY | | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | | WIPES AND GLOVES TO M |
| CAPITAL SANITARY | | 15 BAGS OF OIL DRY |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES F |
| CAPITAL SANITARY | | JANITORIAL SUPPLIES |
| CENGAGE LEARNING INC | | ADULT LARGE PRINT BOO |
| CENGAGE LEARNING INC | | ADULT LARGE PRINT BOO |
| CHAMBER DEVELOPMENT LLC | | FEBRUARY - JUNE 2020 |
| CHEMSEARCH | | TORRENT AGREEMENT (PA |
| CHEMSEARCH | | JANITORIAL SUPPLIES F |
| CHEMSEARCH | | WATER TREATMENT - ADM |
| CHEMSEARCH | | WATER TREATMENT - BLD |
| CHEMSEARCH | | WATER TREATMENT - BLD |
| CHEMSEARCH | | CHEMICAL FOR COOLING |
| CHEMSEARCH | | 220-(6) FLEXMASTER (|
| CHRISTOPHER D RICHARD | | 278 17TH ST - 30 UNIT |
| CINTAS CORP | | CLEANING SERVICE AT T |
| CINTAS CORP | | ANNUAL CHARGE FOR MON |
| CINTAS CORP | | ANNUAL CHARGE FOR MON |
| CINTAS CORP | | ANNUAL CHARGE FOR MON |
| CINTAS CORP | | ANNUAL CHARGE FOR MON |
| CINTAS CORP | | ANNUAL CHARGE FOR MON |
| CINTAS CORP | | CLEAN RUGS FOR CITY H |
| | 5.05 | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| CINTAS CORP | 197.52 | CLEAN RUGS FOR FEDERA |
| CINTAS CORP | 619.06 | RUGS TOWELS AND RAGS |
| CINTAS CORP | 197.52 | CLEAN RUGS FOR FEDERA |
| CINTAS FIRST AID & SAFETY | 348.8 | FIRST AID SUPPLIES FO |
| CINTAS FIRST AID & SAFETY | 136.63 | FIRST AID SUPPLIES ME |
| CINTAS FIRST AID & SAFETY | 9.11 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 9.11 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 9.11 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 115.47 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 18.23 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 12.15 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 42.53 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 9.11 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 27.34 | FIRST AID SUPPLIES |
| CINTAS FIRST AID & SAFETY | 51.65 | FIRST AID SUPPLIES |
| CITY CLERK REFUNDS | 100 | W168215 - GREAT STRID |
| CITY OF CASCADE | 150 | HOSTING FEES FOR RURA |
| CITY OF EPWORTH | 150 | HOSTING FEE FOR RURAL |
| CITY OF FARLEY | 150 | HOSTING FEE FOR RURAL |
| CLAREY'S SAFETY EQUIPMENT | 5047.35 | HAZ MAT MONITORING EQ |
| COFFMAN ASSOCIATES INC | 22431.85 | MASTER PLAN PROFESSIO |
| COMELEC INTERNET SERVICES | 60 | MILLER RIVERVIEW CAMP |
| COMELEC INTERNET SERVICES | | PARK MANAGERS OFFICE- |
| COMELEC INTERNET SERVICES | 126.45 | FY20 CHARGES FOR RAMP |
| COMMUNICATIONS ENGINEERING | 1054.9 | CODE BLUE TOOLVOX MED |
| COMMUNICATIONS ENGINEERING | 135 | VPN ACCESS FOR TWO US |
| COMPASS GROUP USA INC | 250 | VGM DISCOUNT PROGRAM |
| CONSTELLATION NEW ENERGY G | 3279.02 | GAS BILL FOR CITY HAL |
| CRAIG A HAIGH | 105.28 | HOTEL EXPENSES TO CON |
| D & K PRODUCTS | 11916.54 | BHGC |
| D & K PRODUCTS | 2233.6 | MCALEECE PARK |
| DAN ARENSDORF CONSTRUCTION | 330 | BLACK DIRT |
| DITTMER RECYCLING INC | 455.2 | LANDFILL FEES- 20 YRD |
| DITTMER RECYCLING INC | 42.5 | TOWN CLOCK AREA (JAN- |
| DITTMER RECYCLING INC | 42.5 | TOWN CLOCK AREA (JAN- |
| DITTMER RECYCLING INC | 55 | BHGC (JAN-JUNE) |
| DITTMER RECYCLING INC | 55 | BHGC (JAN-JUNE) |
| DITTMER RECYCLING INC | 105 | WEEKLY RUBBISH AND RE |
| DITTMER RECYCLING INC | 105 | WEEKLY RUBBISH AND RE |
| DITTMER RECYCLING INC | 179.96 | WEEKLY RUBBISH AND RE |
| DITTMER RECYCLING INC | 89.92 | 2 YD FRONT LOAD RECYC |
| DITTMER RECYCLING INC | 7935.97 | REVENUE SHARE FOR MAR |
| DORA M SERNA | 1921.75 | COVID 19 UPDATES TRAN |
| DUANE F ROLING | 75 | MARCH 11-24 2020 |
| DUBUBUQUE CO CONSERVATION | 300 | HOSTING FEES FOR RURA |
| DUBUQUE ACOUSTICAL | 172 | CEILING TILE REPAIR F |
| DUBUQUE COMMUNITY SCHOOL D | 356.95 | FRANCHISE FEES |
| DUBUQUE COMMUNITY SCHOOL D | 4295.16 | FRANCHISE FEES |
| DUBUQUE COUNTY FINE ARTS S | 350 | DUBUQUEFEST SPECIAL E |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| DUBUQUE COUNTY RECORDER | | 1908 SCHILLER ST |
| DUBUQUE COUNTY RECORDER | | MARCH 2020 RECORDING |
| DUBUQUE HOSE & HYDRAULICS | 37.95 | DETACHABLE CORD FOR T |
| DUBUQUE HOSE & HYDRAULICS | 170.55 | HAMMER DRILL FOR THE |
| DUBUQUE HUMANE SOCIETY | 11052.52 | FY2020 DUBUQUE REGION |
| DUBUQUE SIGN COMPANY | | GARFIELD/BEE BRANCH |
| DUBUQUE SIGN COMPANY | 201.4 | NEW TRUCK #4487 |
| DUBUQUE SIGN COMPANY | 578.9 | MARSHALL PARK |
| DUBUQUE SIGN COMPANY | 90 | ARBORETUM-BRANCHES RI |
| DUBUQUE VISITING NURSE ASS | 95.98 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 180 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 19.2 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 60.66 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 303.66 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 125.36 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 201.55 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 105.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 256.78 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 51.06 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 290.99 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 249.53 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 38.39 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 57.59 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 38.39 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 175.83 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 143.96 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 38.39 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 57.59 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.57 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 29.58 | THIS IS THE BILLING F |
| DUBUQUE VISITING NURSE ASS | 1727.24 | VNA LEAD BILLING FOR |
| DUBUQUE VISITING NURSE ASS | 36.78 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 271.95 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 134.61 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 180.61 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 156.32 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 55.17 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 36.78 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 84.59 | VNA BILLING FOR MARCH |
| | | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| DUBUQUE VISITING NURSE ASS | | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 180 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 36.78 | VNA BILLING FOR MARCH |
| DUBUQUE VISITING NURSE ASS | 355.41 | VNA BILLING FOR MARCH |
| DUBUQUELAND DOOR COMPANY | 164.36 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 55.83 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 31.02 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 58.92 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 303.34 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 103.02 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 57.24 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 108.74 | GARAGE DOOR REPAIRS A |
| DUBUQUELAND DOOR COMPANY | 3693.65 | GARAGE DOOR REPAIR ON |
| DUBUQUELAND DOOR COMPANY | 323.75 | GARAGE DOOR REPAIR AT |
| DUBUQUELAND DOOR COMPANY | 109.96 | GARAGE DOOR REPAIR AT |
| DUBUQUELAND DOOR COMPANY | 61.09 | GARAGE DOOR REPAIR AT |
| DUBUQUELAND DOOR COMPANY | 116.07 | GARAGE DOOR REPAIR AT |
| DUKES ROOT CONTROL INC | 3000 | 120 GALLONS OF JET PO |
| DYERSVILLE COMMERCIAL | 301.5 | ADVERTISING FOR THE B |
| E J VOGGENTHALER COMPANY | 249.73 | 4001-(2) PCS 1/2 HR P |
| E J VOGGENTHALER COMPANY | 133.53 | 4002-(1) PC 1/8 HR SH |
| EAGLE POINT ENERGY 5 | 1055.66 | UTILITY EXPENSE - ELE |
| EAGLE POINT ENERGY ONE LLC | 1204.26 | SOLAR PRODUCTION FOR |
| EAGLE POINT ENERGY ONE LLC | 409 | SOLAR PRODUCTION FOR |
| EAGLE POINT ENERGY ONE LLC | 227.22 | SOLAR PRODUCTION FOR |
| EAGLE POINT ENERGY ONE LLC | 431.72 | SOLAR PRODUCTION FOR |
| EASTERN IOWA DIRECTIONAL D | 367 | CEDAR CREST CT STREET |
| EASTERN IOWA DIRECTIONAL D | | CEDAR CREST CT STREET |
| EASTERN IOWA EXCAV & CONCR | | HMA PAVEMENT MILLING |
| EASTERN IOWA EXCAV & CONCR | 88 | HMA PAVEMENT MILLING |
| EASTERN IOWA EXCAV & CONCR | 47.32 | HMA PAVEMENT MILLING |
| EASTERN IOWA EXCAV & CONCR | | HMA PAVEMENT MILLING |
| EMMONS & OLIVIER RESOURCES | | ENVIRONMENTAL RESTORA |
| ENGINEERED CONTROLS INC | | HVAC SOFTWARE UPGRADE |
| ENTENMANN-ROVIN COMPANY | _ | 154-R 55 DOME BADGE - |
| ENTENMANN-ROVIN COMPANY | | 154-R TT DOME BADGE - |
| ENTENMANN-ROVIN COMPANY | | 154-R TT DOME BADGE - |
| ENTENMANN-ROVIN COMPANY | | 366-TT CAP PIECE 2 PO |
| ENTENMANN-ROVIN COMPANY | | INSURANCE |
| ENTENMANN-ROVIN COMPANY | | HANDLING |
| ENTENMANN-ROVIN COMPANY | | ESTIMATED SHIPPING/HA |
| ENTENMANN-ROVIN COMPANY | | 154-R TT DOME BADGE |
| ENTENMANN-ROVIN COMPANY | | INSURANCE & HANDLING |
| ENTENMANN-ROVIN COMPANY | | ESTIMATED SHIPPING/HA |
| ERIC NIE | 3323.13 | CATFISH CREEK WATERSH |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|--|
| ESCREEN INC | 120 | DRUG & ALCOHOL SCREEN |
| EXPERIENCED ROOFING | 283.02 | ROOF REPAIRS AT THE M |
| EXPERIENCED ROOFING | 96.12 | ROOF REPAIRS AT THE M |
| EXPERIENCED ROOFING | 53.4 | ROOF REPAIRS AT THE M |
| EXPERIENCED ROOFING | 101.46 | ROOF REPAIRS AT THE M |
| EXPRESS EMPLOYMENT PROFESS | 64.18 | RON FRANK-TEMP SURVEY |
| EXPRESS EMPLOYMENT PROFESS | 160.45 | RON FRANK-TEMP SURVEY |
| EXPRESS EMPLOYMENT PROFESS | | RON FRANK-TEMP SURVEY |
| EXPRESS EMPLOYMENT PROFESS | | RON FRANK-TEMP SURVEY |
| FEDEX | | BOOK TO DORNBIRN AUS |
| FERGUSON WATER WORKS SUPPL | | 5/8 METER PURCHASE |
| FLSMIDTH USA INC | | #12A1017004-SLC1 BALL |
| FLSMIDTH USA INC | | #12A1058502-SLC1 COM |
| FLSMIDTH USA INC | | #12C1057801-SLC1 - OP |
| FLSMIDTH USA INC | | #12B156001-SLC1 - UPP |
| FLSMIDTH USA INC | | #12B1055703-SLC1 - LO |
| FLSMIDTH USA INC | | ESTIMATED SHIPPING - |
| FOTH INFRASTRUCTURE & ENVI | | ENGINEERING SERVICES |
| FOTH INFRASTRUCTURE & ENVI | | ENGINEERING SERVICES |
| FOTH INFRASTRUCTURE & ENVI | | ENGINEERING SERVICES |
| FOTH INFRASTRUCTURE & ENVI | | ENGINEERING SERVICES |
| FOUNTAIN OF YOUTH PROGRAM | | FAISON ALFONSO STEP |
| FOUR MOUNDS FOUNDATION | | 2243 CENTRAL - PHASE |
| FRIEDMAN INSURANCE, INC | | ADD PURCHASED HOUSES |
| FRIEDMAN INSURANCE, INC | | ADD PURCHASED HOUSES |
| G & R TREE SERVICE INC | | CRESTWOOD |
| G & R TREE SERVICE INC | | GLEN COVE AND LOCUST |
| G & R TREE SERVICE INC | | SPRING VALLEY AND ARB |
| GAVILON GRAIN LLC | | 443.01 TON OUTBOUND H |
| GIESE SHEET METAL CO INC | | |
| | | 1916-REPAIR (2) ALUMI |
| GILLIG LLC GILLIG LLC | | 125BIG-(4) BRAKE CHAM |
| GRAINGER INC | | 125BIG-(2) COVER PLAT RUBBER GLOVES FOR THE |
| GRAYMONT WESTERN LIME INC | | |
| | | HIGH CALCIUM QUICKLIM |
| GRAYMONT WESTERN LIME INC | | HIGH CALCIUM QUICKLIM |
| GREATER DUBUQUE DEVELOPMEN | | FY 20 PURCHASE OF SVC |
| GREATER DUBUQUE DEVELOPMEN | | FY 20 CONTRACTED SVCS |
| GREEN VALLEY LANDSCAPING L | | CLEAN UP FOR APPLIED |
| HEIMAN INC | | 12 SWIVEL GASKETS 1. |
| HIGLEY INDUSTRIES INC | | 1 CASE (12 - 320Z BOT |
| HIGLEY INDUSTRIES INC | | 1 CASE (12 - 320Z BOT |
| HIGLEY INDUSTRIES INC | | 1 CASE (12 - 320Z BOT |
| HIGLEY INDUSTRIES INC | | 1 CASE (12 - 320Z BOT |
| HIGLEY INDUSTRIES INC | | 12 GALLONS OF HAND SA |
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | 21.59 | 2 CASES OF HAND CLEAN |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | 50.37 | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | 10.79 | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HIGLEY INDUSTRIES INC | | 2 CASES OF HAND CLEAN |
| HODGE COMPANY | | FORLIFT REPAIR - INV# |
| HORSFIELD MATERIALS INC | 521 | 4 CY C-4 MIX CONCRETE |
| HORSFIELD MATERIALS INC | 911.75 | 7 CY C-4 MIX CONCRETE |
| HOUSING | 5000 | 2316 PRINCE ST TIME H |
| HOUSTON ENGINEERING INC | 1485.25 | CATFISH CREEK WATERSH |
| HOUSTON ENGINEERING INC | 2508.75 | CATFISH CREEK WATERSH |
| HOYA OPTICAL LABS OF AMERI | 49.25 | PRESCRIPTION SAFETY G |
| HOYNE LANDSCAPING & SNOW P | 1062 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | 1362 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | 918 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | 534 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | 676 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | 148 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | 1106 | 2019-2020 SNOW REMOVA |
| HOYNE LANDSCAPING & SNOW P | | 2019-2020 SNOW REMOVA |
| HYGIENIC LABORATORY | 459.5 | LAB #942207-03/17/20- |
| IIW ENGINEERS & SURVEYORS, | | WATER DIST. SYS. PRES |
| IIW ENGINEERS & SURVEYORS, | 101537.67 | BEE BRANCH STORMWATER |
| IIW ENGINEERS & SURVEYORS, | 5500 | ENGINEERING SERVICES |
| INGRAM LIBRARY SERVICES IN | 367.01 | ADULT BOOKS YA BOOK |
| INGRAM LIBRARY SERVICES IN | 11.49 | ADULT BOOKS YA BOOK |
| INGRAM LIBRARY SERVICES IN | 42.51 | ADULT BOOKS YA BOOK |
| INGRAM LIBRARY SERVICES IN | 282.48 | ADULT BOOKS YA BOOK |
| INGRAM LIBRARY SERVICES IN | 120.18 | ADULT BOOKS YA BOOK |
| INTELIUS SCREENING SOLUTIO | 574.12 | FY20 TALENTWISE_BACKG |
| INTELIUS SCREENING SOLUTIO | 152 | BACKGROUND CHECK FOR |
| INTELIUS SCREENING SOLUTIO | 219.75 | BACKGROUND CHECK FOR |
| INTERSTATE PRODUCTS INC | 1561.21 | SURE-GRIP EX SAFETY C |
| INTUITIVE CONTROL SYSTEMS | 5000 | SHIELD 15 SPEED DISPL |
| IOWA COMMUNITIES ASSURANCE | 2199.36 | FY20 DAMAGE CLAIMS |
| IOWA COMMUNITIES ASSURANCE | 70 | FY20 DAMAGE CLAIMS |
| IOWA COMMUNITIES ASSURANCE | 2014.44 | FY20 DAMAGE CLAIMS |
| IOWA COMMUNITIES ASSURANCE | 7500 | FY20 DAMAGE CLAIMS |
| IOWA COMMUNITIES ASSURANCE | 1245.96 | FY20 DAMAGE CLAIMS |
| IOWA COMMUNITIES ASSURANCE | 615.25 | FY20 DAMAGE CLAIMS |
| IOWA DEPARTMENT OF AGRICUL | 72 | FY21 COMMERCIAL METER |
| IOWA DEPARTMENT OF HUMAN S | 7715.65 | GROUND EMERGENCY MEDI |
| IOWA DEPT OF PUBLIC SAFETY | 4356 | ANNUAL CHARGE FOR IOW |
| IOWA DEPT OF PUBLIC SAFETY | 2712 | IOWA SYSTEM BILLING F |
| IOWA DEPT OF TRANSPORTATIO | 150.09 | AIR METER GAUGES/SUPP |
| IOWA DEPT OF TRANSPORTATIO | 960 | AIR METER GAUGES/SUPP |
| IOWA DEPT OF TRANSPORTATIO | 50 | AIR METER GAUGES/SUPP |
| IOWA NORTHLAND REGIONAL CO | 1912.18 | IOWA WASTE EXCHANGE S |
| IOWA PRISON INDUSTRIES | 20 | DUBA BUSINESS CARDS |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|-----------------------------------|----------------|-----------------------|
| IOWA PRISON INDUSTRIES | | CUSTOM SIGNS FOR THE |
| IOWA PRISON INDUSTRIES | | WERNIMONT, BUSINESS C |
| IOWA PRISON INDUSTRIES | | WERNIMONT, BUSINESS C |
| J & R SUPPLY COMPANY | | 24 GLANDS |
| J & R SUPPLY COMPANY | | RADIO DETECTION UTILI |
| J & R SUPPLY COMPANY | _ | 20 MANHOLE RING & LID |
| J & R SUPPLY COMPANY | | HARDWARE FOR SEWER PR |
| J&R SOPPLY COMPANY J&R RENTALLIC | | RENTAL OF VERMEER TRE |
| | | CENSUS 2020 COMMUNICA |
| JANIS L POWERS JASON D LEHMAN | | MEDIATION RE DHRC#450 |
| JOHN DEERE CONSTRUCTION RE | | COMPACT TRACK LOADER |
| | | |
| KALEJ RAKIN | | TRANSLATION SERVICES |
| KALEJ RAKIN | | MARSHALLESE TRANSLATI |
| KALEJ RAKIN | | MARSHALLESE TRANSLATI |
| KANE, NORBY AND REDDICK, P | | PROFESSIONAL SERVICES |
| KANNDO PROFESSIONAL SERVIC | | MARCH JANITORIAL SVCS |
| KENNETH J MEYER | | GLOVES TO MINIMIZE TH |
| KENNETH J MEYER | | GLOVES TO MINIMIZE TH |
| KENNETH J MEYER | | GLOVES TO MINIMIZE TH |
| KENNETH J MEYER | | GLOVES TO MINIMIZE TH |
| KENNETH J MEYER | | GLOVES TO MINIMIZE TH |
| KENNETH J MEYER | | GLOVES TO MINIMIZE TH |
| KENNETH J WELTER | | MARCH 11-24 2020 |
| KEVIN SINGH SANDHV | | AFTER SCHOOL PROGRAM |
| KILBURG EQUIPMENT LLC | | 3408-(1) PTO PUMP PLU |
| KILBURG EQUIPMENT LLC | | 3451-(4) BLACK POLY E |
| KONE INC | | CONTRACT #41604777 - |
| KONE INC | | FY20 ANNUAL ELEVATOR |
| KONE INC | 140 | FY20 ANNUAL ELEVATOR |
| KONE INC | 500 | FY20 ANNUAL ELEVATOR |
| KONE INC | 320 | FY20 ANNUAL ELEVATOR |
| KONE INC | 750 | FY20 ANNUAL ELEVATOR |
| KONE INC | 304 | OCTOBER 2019 THROUGH |
| KONE INC | 210 | NOVEMBER 2019 THROUGH |
| KONE INC | 127.5 | ELEVATOR MAINTENACE F |
| KONE INC | 127.5 | ELEVATOR MAINTENACE F |
| LAMAR TEXAS LIMITED PARTNE | 150 | CITY LIFE ONE POSTER |
| LANGMAN CONSTRUCTION INC | 78437.97 | 17TH STREET STORM SEW |
| LANGMAN CONSTRUCTION INC | 103441.02 | 17TH STREET STORM SEW |
| LANGMAN CONSTRUCTION INC | 16325.02 | 17TH STREET STORM SEW |
| LEISURE SERVICES REFUNDS | 115 | PRE- WEDDING PARTY |
| LEISURE SERVICES REFUNDS | 115 | FAMILY REUNION |
| LEISURE SERVICES REFUNDS | 115 | WASHINGTON PARK-APRIL |
| LEISURE SERVICES REFUNDS | 70 | EAGLES VIEW PAVILION |
| LEISURE SERVICES REFUNDS | 115 | FLORA BRICK OPEN AIR- |
| LEISURE SERVICES REFUNDS | 200 | EPP RIVERFRONT PAVILI |
| LEISURE SERVICES REFUNDS | 20 | WEDDING CEREMONY |
| LEISURE SERVICES REFUNDS | 70 | EAGLES VIEW -BIRTHDAY |
| LEISURE SERVICES REFUNDS | 325 | FLORA POOL BIRTHDAY P |
| | | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|--------------------------|----------------|--|
| LEISURE SERVICES REFUNDS | 70 | FAMILY REUNION-FLORA |
| LEISURE SERVICES REFUNDS | 10 | WACKY WEDNESDAY CLASS |
| LEISURE SERVICES REFUNDS | 12 | SING DANCE AND PLAY |
| LEISURE SERVICES REFUNDS | 18 | RAINBOW CONNECTIONS C |
| LEISURE SERVICES REFUNDS | 10 | WACKY WEDNESDAY CLASS |
| LEISURE SERVICES REFUNDS | 15 | ANYTHING ART CLASS FO |
| LEISURE SERVICES REFUNDS | | SPORTS LAUNCH CLASS F |
| LEISURE SERVICES REFUNDS | 15 | ANYTHING ART CLASS FO |
| LEISURE SERVICES REFUNDS | | RIVERFRONT PAVILION-W |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR ADAL |
| LEISURE SERVICES REFUNDS | | IRVING TRACK FOR ADAL |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR ADDI |
| LEISURE SERVICES REFUNDS | | KENNEDY TRACK FOR ADD |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR AIDA |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR AIDA |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | KENNEDY TRACK FOR ALI |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR ANDR |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | IRVING TRACK FOR AVER |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR BEN |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR BENJ |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR BLAK |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR BROC |
| LEISURE SERVICES REFUNDS | | IRVING TRACK FOR BRYN |
| LEISURE SERVICES REFUNDS | | KENNEDY TRACK FOR CAR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR CART |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | IRVING TRACK FOR CHAR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR CONN |
| LEISURE SERVICES REFUNDS | _ | CARVER TRACK FOR CORM |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR DAVE |
| LEISURE SERVICES REFUNDS | == | CARVER TRACK FOR DOMI |
| LEISURE SERVICES REFUNDS | | SOFTBALL TOURNAMENT-F |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR KARL |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR ELLI |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | _ | TABLE MOUND TRACK FOR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR MALL |
| LEISURE SERVICES REFUNDS | =- | KENNEDY TRACK FOR LEA |
| LEISURE SERVICES REFUNDS | | KENNEDY TRACK FOR SOP |
| LEISURE SERVICES REFUNDS | =- | CARVER TRACK FOR KAYL |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR LAUR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR LILA |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR LILA CARVER TRACK FOR HAYD |
| LEISUKE SEKVICES KEFUNDS | 20 | CARVER TRACK FUR HAYD |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | BRYANT TRACK FOR JONA |
| LEISURE SERVICES REFUNDS | 20 | PRESCOTT TRACK FOR KA |
| LEISURE SERVICES REFUNDS | 20 | IRVING TRACK FOR JAYD |
| LEISURE SERVICES REFUNDS | | BRYANT TRACK FOR SOPH |
| LEISURE SERVICES REFUNDS | 20 | KENNEDY TRACK FOR JAC |
| LEISURE SERVICES REFUNDS | 20 | TABLE MOUND TRACK FOR |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR STEL |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR ELLI |
| LEISURE SERVICES REFUNDS | 20 | IRVING TRACK FOR KOBE |
| LEISURE SERVICES REFUNDS | 20 | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR KATH |
| LEISURE SERVICES REFUNDS | 20 | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | 20 | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR NATA |
| LEISURE SERVICES REFUNDS | 20 | IRVING TRACK FOR TRAC |
| LEISURE SERVICES REFUNDS | 20 | HOOVER TRACK FOR EMM |
| LEISURE SERVICES REFUNDS | 20 | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR NICH |
| LEISURE SERVICES REFUNDS | 20 | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | 40 | CARVER TRACK FOR OWEN |
| LEISURE SERVICES REFUNDS | 20 | IRVING TRACK FOR KEIT |
| LEISURE SERVICES REFUNDS | 20 | IRVING TRACK FOR MASO |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR ELLI |
| LEISURE SERVICES REFUNDS | | HOOVER TRACK FOR GRAH |
| LEISURE SERVICES REFUNDS | 20 | PRESCOTT TRACK FOR TH |
| LEISURE SERVICES REFUNDS | 20 | CARVER TRACK FOR MAGG |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR HOLL |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR EMMA |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | EISENHOWER TRACK FOR |
| LEISURE SERVICES REFUNDS | | IRVING TRACK FOR ELI |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR ZOSI |
| LEISURE SERVICES REFUNDS | | IRVING TRACK FOR HUNT |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR MADD |
| LEISURE SERVICES REFUNDS | | PRESCOTT TRACK FOR MA |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR ELIJ |
| LEISURE SERVICES REFUNDS | | KENNEDY TRACK FOR SOP |
| LEISURE SERVICES REFUNDS | | KENNEDY TRACK FOR LYL |
| LEISURE SERVICES REFUNDS | | CARVER TRACK FOR MAGG |
| LEISURE SERVICES REFUNDS | | REFUND DUE TO SHOULDE |
| LEISURE SERVICES REFUNDS | | REFUND DUE TO SHOULDE |
| LIBERTY TIRE RECYCLING LLC | | DRAIN FILL MATERIAL F |
| LIBERTY TIRE RECYCLING LLC | | COLLECTION AND PROPER |
| LIBERTY TIRE RECYCLING LLC | | DRAIN FILL MATERIAL F |
| LIBERTY TIRE RECYCLING LLC | | DRAIN FILL MATERIAL F |
| LIBERTY TIRE RECYCLING LLC | | DRAIN FILL MATERIAL F |
| LIBERTY TIRE RECYCLING LLC | 3246./5 | DRAIN FILL MATERIAL F |

| LINK HYDRAULIC & SUPPLY 1 LOGAN CONTRACTORS SUPPLY 1 MAAS HEATING INC MAQUOKETA VALLEY ELECTRIC MACIONET VALLEY ELECTRIC MACI | VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|--|----------------------------|----------------|-----------------------|
| MAAS HEATING INC 796.45 REPAIR MEPCO PUMP AT MAAS HEATING INC 1741.35 YEARLY BOILER MAINTEN MAAS HEATING INC 380.01 REPLACE SUMP PUMP FOR MAQUOKETA VALLEY ELECTRIC 38.02 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 33.25 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 554.31 FY20 BLANKET PO FOR E MACIVE INC 1485 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-RPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 635.46 2605-RPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 105.44 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEAD & HUNT INC 2650 AIR SERVICE CONSULTIN MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 116.9 TREE CREW BUILDING-24 MEDIACOM 68.45 POD MARINA THRU JUNE MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 36 | LINK HYDRAULIC & SUPPLY | 3651.57 | 4001-REPAIR HYDRO CYL |
| MAAS HEATING INC MAAS HEATING INC MAQUOKETA VALLEY ELECTRIC MARCIVE INC MARCIVE INC MARCIVE INC MARTIN GARDNER ARCHITECTUR MAGRATH AUTOMOTIVE GROUP I MCGRATH AUTOMOTIVE GROUP I MEDIACOM MEDIACA ASSOCIATES MEDICAL AS | LOGAN CONTRACTORS SUPPLY I | 4304.4 | DOWEL BARS DOWEL BAR |
| MAAS HEATING INC 380.01 REPLACE SUMP PUMP FOR MAQUOKETA VALLEY ELECTRIC 5581.42 NEW TERMINAL ELECTRIC MAQUOKETA VALLEY ELECTRIC 33.92 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 54.31 FY20 BLANKET PO FOR E MAQUOKETA VALLEY ELECTRIC 1488 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 136.44 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/1/20_DEPT 36 | MAAS HEATING INC | 796.45 | REPAIR MEPCO PUMP AT |
| MAQUOKETA VALLEY ELECTRIC 33.25 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 33.25 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 554.31 FY20 BLANKET PO FOR E MACIONE INC 1485 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 566.42 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEDIACOM 135.9 TREE CREW BUILDING-24 MEDIACOM 136.9 TREE CREW BUILDING-24 MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/1/20_DEPT 36 MEDICAL ASS | MAAS HEATING INC | 1741.35 | YEARLY BOILER MAINTEN |
| MAQUOKETA VALLEY ELECTRIC 33.25 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 33.92 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 58.76 OBSTRUCTION LITES; AI MAQUOKETA VALLEY ELECTRIC 554.31 FY20 BLANKET PO FOR E MAQUOKETA VALLEY ELECTRIC 1485 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 240.22 2614-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 156.44 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 136.9 TREE CREW BUILDING-24 MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/6/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICA | MAAS HEATING INC | 380.01 | REPLACE SUMP PUMP FOR |
| MAQUOKETA VALLEY ELECTRIC | MAQUOKETA VALLEY ELECTRIC | 5581.42 | NEW TERMINAL ELECTRIC |
| MAQUOKETA VALLEY ELECTRIC MACUOKETA VALLEY MACUOKETA VALLEY ELECTRIC MACUOKETA VALLEY ELECTRIC MACUOKETA VALLEY MACUOKETA VALLEY ELECTRIC MACUOKETA VALLEY MACUOKETA VALLEY MACUOKETA VALLEY MACUOKETA VALLEY MACUOKETA VALLEY MACUOKETA VALLEY MACUOKETA MACUOKETA VALLEY MACUOKETA MACUOKETA VALLEY MACUOKETA MACU | MAQUOKETA VALLEY ELECTRIC | 33.25 | OBSTRUCTION LITES; AI |
| MAQUOKETA VALLEY ELECTRIC MAQUOKETA VALLEY ELECTRIC MAQUOKETA VALLEY ELECTRIC MARCIVE INC 1485 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 636.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 636.44 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 637.49 12-PROGRAM NEW DASH MEAD & HUNT INC 640.41 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 650.41 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 650.41 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 650.41 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 650.41 2512-PROGRAM NEW DASH MEAD & HUNT INC 650.41 29 RHOMBERG INTERNET MEDIACOM 651.51.66 429 RHOMBERG INTERNET MEDIACOM 68.45 POD MARINA THRU JUNE MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/6/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/12/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/14/20_DEPT 55 MEDICAL ASSOCIATES 138 PHY 2/14/20_DEPT 51 MEDICAL ASSOCIATES 138 PHY 2/14/20_DEPT 53 MEDICAL ASSOCIATES 138 PHY 2/14/20 | MAQUOKETA VALLEY ELECTRIC | 33.92 | OBSTRUCTION LITES; AI |
| MAQUOKETA VALLEY ELECTRIC 217.82 FY20 BLANKET PO FOR E MARCIVE INC 1485 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 240.22 2614-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEAD & HUNT INC 2650 AIR SERVICE CONSULTIN MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 136.9 TREE CREW BUILDING-24 MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 137.45 FOR GREENHOUSE THRU J MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 51 MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/7/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/12/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/11/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/11/20_DEPT 36 <td>MAQUOKETA VALLEY ELECTRIC</td> <td>58.76</td> <td>OBSTRUCTION LITES; AI</td> | MAQUOKETA VALLEY ELECTRIC | 58.76 | OBSTRUCTION LITES; AI |
| MARCIVE INC 1485 3/1/20 TO 2/28/21 AUT MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 240.22 2614-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 566.44 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEAD & HUNT INC 2650 AIR SERVICE CONSULTIN MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 136.9 TREE CREW BUILDING-24 MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 137.45 FOR GREENHOUSE THRU J MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/7/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/1/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/1/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/1/2/0_DEPT 36 MEDICAL ASSOCIATES 267 PHY 2/12/20_DEPT 36 <td>MAQUOKETA VALLEY ELECTRIC</td> <td>554.31</td> <td>FY20 BLANKET PO FOR E</td> | MAQUOKETA VALLEY ELECTRIC | 554.31 | FY20 BLANKET PO FOR E |
| MARTIN GARDNER ARCHITECTUR 937.5 PROFESSIONAL SERVICES MCGRATH AUTOMOTIVE GROUP I 635.46 2605-REPLACE NOX SENS MCGRATH AUTOMOTIVE GROUP I 240.22 2614-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 566.44 2610-REPAIR FOR BUS W MCGRATH AUTOMOTIVE GROUP I 135 4912-PROGRAM NEW DASH MEDA & HUNT INC 2650 AIR SERVICE CONSULTIN MEDIACOM 515.16 429 RHOMBERG INTERNET MEDIACOM 136.9 TREE CREW BUILDING-24 MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDIACOM 68.45 POD MARINA THRU JUNE MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 143.25 FY2020 DEPT 11 TREAT MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 51 MEDICAL ASSOCIATES 138 PHY 2/5/20_DEPT 36 MEDICAL ASSOCIATES 105 PHY 2/6/20_DEPT 54 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/10/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/12/20_DEPT 36 MEDICAL ASSOCIATES 267 PHY 2/12/20_DEPT 36 MEDICAL ASSOCIATES 138 PHY 2/12/20_DEPT 36 | MAQUOKETA VALLEY ELECTRIC | 217.82 | FY20 BLANKET PO FOR E |
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| MEDICAL ASSOCIATES138 PHY 2/12/20_DEPT 36MEDICAL ASSOCIATES267 PHY 2/12/20_DEPT 53MEDICAL ASSOCIATES267 PHY 2/13/20_DEPT 42MEDICAL ASSOCIATES138 PHY 2/14/20_DEPT 77MEDICAL ASSOCIATES156.75 PHY 2/14/20_DEPT 51MEDICAL ASSOCIATES138 PHY 2/14/20_DEPT 36MEDICAL ASSOCIATES138 PHY 2/17/20_DEPT 42MEDICAL ASSOCIATES267 PHY 2/18/20_DEPT 53MEDICAL ASSOCIATES267 PHY 2/19/20_DEPT 53MEDICAL ASSOCIATES138 PHY 2/19/20_DEPT 76MEDICAL ASSOCIATES267 PHY 2/20/20_DEPT 53MEDICAL ASSOCIATES267 PHY 2/20/20_DEPT 51MEDICAL ASSOCIATES267 PHY 2/20/20_DEPT 53MEDICAL ASSOCIATES267 PHY 2/20/20_DEPT 53MEDICAL ASSOCIATES267 PHY 2/20/20_DEPT 53MEDICAL ASSOCIATES243 PHY 2/27/20_DEPT 53MEDICAL ASSOCIATES341 RANDOM DS 3/1/20MEDICAL ASSOCIATES341 RANDOM DS 3/1/20MEDICAL ASSOCIATES1544 ONSITE WC NURSE 2/202MEDICAL ASSOCIATES1544 ONSITE WC NURSE 2/202MEDICAL ASSOCIATES138 PHY 2/24/20_DEPT 61 | MEDICAL ASSOCIATES | 138 | PHY 2/10/20_DEPT 36 |
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| MEDICAL ASSOCIATES | MEDICAL ASSOCIATES | 138 | PHY 2/14/20_DEPT 36 |
| MEDICAL ASSOCIATES | MEDICAL ASSOCIATES | | - |
| MEDICAL ASSOCIATES138 PHY 2/19/20_DEPT 76MEDICAL ASSOCIATES267 PHY 2/20/20_DEPT 53MEDICAL ASSOCIATES345.5 PHY 2/21/20_DEPT 11MEDICAL ASSOCIATES267 PHY 2/26/20_DEPT 54MEDICAL ASSOCIATES243 PHY 2/27/20_DEPT 53MEDICAL ASSOCIATES341 RANDOM DS 3/1/20MEDICAL ASSOCIATES1544 ONSITE WC NURSE 2/202MEDICAL ASSOCIATES138 PHY 2/24/20_DEPT 61 | MEDICAL ASSOCIATES | | |
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| MEDICAL ASSOCIATES 130 MEDICAL EXPENSES EDD | | | · · · = |
| MILDICAL ASSOCIATES 133 MILDICAL EXPENSES FOR | MEDICAL ASSOCIATES | 139 | MEDICAL EXPENSES FOR |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| MEDICAL ASSOCIATES | 209 | MEDICAL EXPENSES FOR |
| MEDICAL ASSOCIATES | 86 | MEDICAL EXPENSES FOR |
| MEDLINE INDUSTRIES INC | 166.54 | VARIOUS MEDICAL SUPPL |
| MEDLINE INDUSTRIES INC | 95 | VARIOUS MEDICAL SUPPL |
| MEDLINE INDUSTRIES INC | 397.52 | VARIOUS MEDICAL SUPPL |
| MEGGAN J BENNETT | 17.51 | LYSOL WIPES FOR ENGIN |
| MERCY MEDICAL CENTER | 1211 | DEPT 11 ON DUTY INJUR |
| MERCY MEDICAL CENTER | 338 | ON DUTY INJURY 3/8/20 |
| MFPRSI | 37208.95 | MILITARY LEAVE - CONT |
| MICHAEL W WEIKERT JR | 1161 | COLLECTION AND PROPER |
| MIDWEST AMBUCARE INC | 78.67 | EZ GLIDE 4 CASTER PLU |
| MIDWEST CONCRETE INC | 175135.96 | CHAVENELLE RD HIKE-BI |
| MIKE FINNIN FORD LLC | 42282 | 2020 PICK UP TRUCK FO |
| MIKE FINNIN FORD LLC | 42849.1 | TRUCK #2 REPLACEMENT |
| MIKE FINNIN FORD LLC | 216.31 | 4004-CNG SYSTEM INSPE |
| MIRACLE CAR WASH CORP | 14.72 | THRU JUNE 2020 |
| MI-T-M EQUIPMENT SALES & S | 1800 | REPAIR PARTS AND SHOP |
| MI-T-M EQUIPMENT SALES & S | 135.2 | REPAIR PARTS AND SHOP |
| MI-T-M EQUIPMENT SALES & S | 209 | REPAIR PARTS AND SHOP |
| MI-T-M EQUIPMENT SALES & S | 125.26 | REPAIR PARTS AND SHOP |
| MI-T-M EQUIPMENT SALES & S | 86.75 | REPAIR PARTS AND SHOP |
| MI-T-M EQUIPMENT SALES & S | 779.37 | MAINTENANCE TO THE LA |
| MI-T-M EQUIPMENT SALES & S | 312.06 | SHOP SUPPLIES |
| MOBOTREX INC | 210 | REPLACEMENT KIT-PANEL |
| MOBOTREX INC | 780 | DIALIGHT TRAFFIC SIGN |
| MOBOTREX INC | 4444 | DIALIGHT TRAFFIC SIGN |
| MOLO OIL COMPANY | 76.08 | MAUS PARK GENERATOR F |
| MOLO OIL COMPANY | 235.54 | ICE HARBOR GENERATOR |
| MOLO OIL COMPANY | 289.73 | HAWTHORNE ST GENERATO |
| MULGREW OIL COMPANY | 1092.4 | 220-LANDFILL FUEL FOR |
| MULGREW OIL COMPANY | 540.24 | 220-LANDFILL FUEL FOR |
| MULGREW OIL COMPANY | 971.67 | 220-LANDFILL FUEL FOR |
| MULGREW OIL COMPANY | 680.78 | 220-LANDFILL FUEL FOR |
| MULGREW OIL COMPANY | 453.07 | 2602-#2 DIESEL W/2% B |
| MULGREW OIL COMPANY | 500.18 | 2701-CNG FUEL FOR FEB |
| MULGREW OIL COMPANY | 62.08 | 3102-CNG FUEL FOR FEB |
| MULGREW OIL COMPANY | 84.47 | 4004-CNG FUEL FOR FEB |
| MULGREW OIL COMPANY | 10.17 | 119-FUELING AT KWIK S |
| MULGREW OIL COMPANY | 242.01 | 1906-FUELING AT KWIK |
| MULGREW OIL COMPANY | 41.89 | 1908-FUELING AT KWIK |
| MULGREW OIL COMPANY | 195.94 | 1922-FUELING AT KWIK |
| MULGREW OIL COMPANY | 23.65 | 2656-FUELING AT KWIK |
| MULGREW OIL COMPANY | 82.09 | 2680-FUELING AT KWIK |
| MULGREW OIL COMPANY | 105.68 | 2682-FUELING AT KWIK |
| MULGREW OIL COMPANY | 60.72 | 1906-FUELING AT KWIK |
| MULGREW OIL COMPANY | 99.37 | 132-FUELING AT KWIK S |
| MULGREW OIL COMPANY | 5517.1 | STORES-8006 GALS OF 8 |
| MUNICIPAL COLLECTIONS OF A | 230.33 | DQXAMB FOR MARCH 2020 |
| NAUMAN NURSERY | 118.5 | ELM ST LOT- REPLACE B |
| | | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| NEAL D JOHNSON | 75 | MARCH 11-24 2020 |
| NIELAND REFRIGERATION | 446.98 | POD MARINA |
| OLSON ALUMINUM CASTING LTD | 625.88 | BI DIRECTIONAL AXIS M |
| OLSON ALUMINUM CASTING LTD | 625.88 | BI DIRECTIONAL AXIS M |
| ONMEDIA | 1000 | DIGITAL ADVERTISING |
| OPENEDGE - GLOBAL PAYMEN | 3696.75 | DUE TO EXCESSIVE AMOU |
| OPENEDGE - GLOBAL PAYMEN | 113.39 | DUE TO EXCESSIVE AMOU |
| OPENEDGE - GLOBAL PAYMEN | 35.26 | DUE TO EXCESSIVE AMOU |
| OPENING SPECIALISTS INC | 173.84 | LATCHSET FOR MSC |
| OPENING SPECIALISTS INC | 59.04 | LATCHSET FOR MSC |
| OPENING SPECIALISTS INC | 32.8 | LATCHSET FOR MSC |
| OPENING SPECIALISTS INC | 62.32 | LATCHSET FOR MSC |
| O'TOOLE OFFICE SUPPLY COMP | 72.99 | ORDER |
| O'TOOLE OFFICE SUPPLY COMP | 100 | LABELS |
| OVERDRIVE INC | 368.41 | ADULT E-BOOKS AND AUD |
| OVERDRIVE INC | 594.83 | ADULT E-BOOKS AND AUD |
| OVERDRIVE INC | 2159.13 | YA BOOKS |
| OVERDRIVE INC | 852.41 | YA BOOKS CHILDRENS C |
| OVERDRIVE INC | 140.87 | YA BOOKS CHILDRENS C |
| PER MAR SECURITY SERVICES | 50 | FY20 AMERICORPS BACKG |
| PETDATA | 5530.8 | PET DATA FEES FY20 |
| POLYDYNE INC | 14375 | 6 TOTES CLARIFLOC - C |
| POLYDYNE INC | 2875 | 6 TOTES CLARIFLOC - C |
| PORTZEN CONSTRUCTION INC | 2135.4 | CITY HALL SIDEWALK HE |
| PORTZEN CONSTRUCTION INC | 67260 | CITY HALL SIDEWALK HE |
| PRECISION TRANSMISSION | 3200 | 2611-REPLACE TRANSMIS |
| PRECISION TRANSMISSION | 3287.44 | 2607-INSTALL REBUILT |
| PROFESSIONAL GOLF SUPPLY I | 214.52 | GOLF TEES AND SPIKES |
| PROFESSIONAL GOLF SUPPLY I | 258.52 | GOLF TEES AND SPIKES |
| QUEEN B RADIO WISCONSIN IN | 285 | ADVERTISING |
| QUEEN B RADIO WISCONSIN IN | 195 | ADVERTISING |
| QUEEN B RADIO WISCONSIN IN | 195 | ADVERTISING |
| QUEEN B RADIO WISCONSIN IN | 375 | CENSUS 2020 ADS KIYX- |
| QUEEN B RADIO WISCONSIN IN | 375 | CENSUS 2020 ADS WPVL- |
| R.J. THOMAS MFG CO INC. | 4196 | FOR PARK AREAS |
| RACOM CORPORATION | 4723.99 | 3450-INSTALL RADIO & |
| RACOM CORPORATION | 75 | PORTABLE RADIO BATTER |
| RACOM CORPORATION | 42.3 | MIC MUFF TREE CREW |
| RACOM CORPORATION | 478.5 | 3476-CHANGE OUT POWER |
| RADIO DUBUQUE INC | 132 | RADIO ADVERTISING FOR |
| RADIO DUBUQUE INC | 132 | RADIO ADVERTISING FOR |
| RADIO DUBUQUE INC | 132 | RADIO ADVERTISING FOR |
| RADIO DUBUQUE INC | 132 | RADIO ADVERTISING FOR |
| RAINBO OIL COMPANY | 385.51 | GATE OIL FOR THE FLOO |
| RANDOM HOUSE LLC | 30 | ADULT AUDIO |
| RANDOM HOUSE LLC | 60 | ADULT AUDIO |
| RANDOM HOUSE LLC | 30 | ADULT AUDIO |
| RAPIDS REPRODUCTION INC | 3479.22 | COPIES OF SPEC BOOKS |
| RELATION SPECIALTY RISK | 348.6 | AMERICORPS INSURANCE |
| | | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|------------------------|
| REPUBLIC ELECTRIC COMPANY | | 109 TELESPAR SIGN POS |
| RHONDA M HEALEY | | BASIC LIFE SUPPORT AN |
| RIVER CITY PAVING | | BLANKET PURCHASE ORDE |
| RIVER CITY PAVING | | BLANKET PURCHASE ORDE |
| RIVER CITY STONE | | 27.55 TON 3/4 BASE ST |
| RIVER CITY STONE | | 11.65 TON 3/4 BASE ST |
| RIVER CITY STONE | | 40.64 TON FILL LIME O |
| RIVER CITY STONE | | 40.64 TON FILL LIME O |
| RIVER CITY STONE | 109.07 | 11.92 TON 1 CLEAN STO |
| RIVER CITY STONE | 92.09 | 12.79 TON 3/4 BASE ST |
| RIVER CITY STONE | | BLANKET ORDER FOR STO |
| RIVER CITY STONE | 92.88 | BLANKET ORDER FOR STO |
| RIVER CITY STONE | 409.56 | BLANKET ORDER FOR STO |
| RIVER CITY STONE | 327.81 | BLANKET ORDER FOR STO |
| RIVER CITY STONE | 863.43 | 107.20 TON 1 CLEAN ST |
| RIVER CITY STONE | 653.45 | 107.20 TON 1 CLEAN ST |
| ROBERT G WRIGHT JR | 1620 | LEAD - 763 KENNEDY CT |
| ROCHESTER ARMORED CAR CO I | 277.58 | ARMORED CAR SERVICE F |
| ROCKMOUNT RESEARCH AND ALL | 1375.49 | 220-(1) 33# ROLL OF . |
| RONALD J LECONTE | | MAIL COURIER SERVICE |
| RUNDE ELECTRIC LLC | 2355.92 | ELECTRICAL MATERIALS |
| SANDRY FIRE SUPPLY LLC | 325.95 | VARIOUS EQUIPMENT FOR |
| SANDRY FIRE SUPPLY LLC | 130.5 | (3) SOLUTION CONFIDE |
| SANDRY FIRE SUPPLY LLC | 37.83 | PAC1002 FLEX MOUNT FO |
| SANDRY FIRE SUPPLY LLC | 456 | CHEMGUARD DIRECT ATTA |
| SAUNDERS OIL CO INC | 8617.5 | STORES-7500 GALS B20 |
| SCHMALZ PRECAST CONCRETE M | 270 | 20 - 2 MANHOLE RISERS |
| SCHMALZ PRECAST CONCRETE M | 217 | 14 - 3 MANHOLE RISERS |
| SCHMALZ PRECAST CONCRETE M | 700 | 40 - 4 MANHOLE RISERS |
| SCHMALZ PRECAST CONCRETE M | 70 | DELIVERY |
| SHEETS DESIGN BUILD LLC | 187445 | MULTICULTURAL FAMILY |
| SPAHN & ROSE LUMBER | -38.24 | WOOD FOR ADMIN SKYLIG |
| SPAHN & ROSE LUMBER | 44.53 | WOOD FOR ADMIN SKYLIG |
| SPAHN & ROSE LUMBER | 40.1 | WOOD FOR ADMIN SKYLIG |
| ST LUKES HEALTH - UNITYPOI | 252 | FY20 UNITYPOINT-WAR E |
| STAPLES ADVANTAGE | | HEAVY DUTY STAPLER WI |
| STAPLES ADVANTAGE | 86.09 | TONER CARTRIDGE FOR O |
| STAR EQUIPMENT LTD | 583.42 | 3262-(1) BOLT (1) WA |
| STETSON BUILDING PRODUCTS | 205.66 | HAMMER DRILL BIT FOR |
| SUPERIOR WELDING SUPPLY CO | 118.92 | 132-(1) TANK OXYGEN |
| SYNERGEN CONSULTING INTERN | 3905 | BEE BRANCH CREEK RAIL |
| SYNERGEN CONSULTING INTERN | 1980 | BEE BRANCH CREEK RAIL |
| SYNERGEN CONSULTING INTERN | 1815 | BEE BRANCH CREEK RAIL |
| TAYLOR MADE GOLF | 1096.19 | GOLF CLUBS |
| TELEGRAPH HERALD | 960 | CENSUS 2020 PRINT AD |
| TELEGRAPH HERALD | | PUBLIC HEARING NOTICE |
| TELEGRAPH HERALD | | BUDGET ESTIMATE |
| TELEGRAPH HERALD | | FY20 AMENDMENT OF CDB |
| TELEGRAPH HERALD | 800.21 | SHORT MIN 3/16 (\$276. |
| | | |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|----------------|-----------------------|
| TELEGRAPH HERALD | 278.4 | NOTICE OF HEARING - G |
| TELEGRAPH HERALD | 51.77 | AMENDMENT DA: WALTER |
| TELEGRAPH HERALD | 96.53 | NOTICE TO PROPERTY OW |
| TELEGRAPH HERALD | 189.41 | COUNCIL PROCEEDINGS O |
| TERRY DREYER PAINTING | 5700 | 2 YEAR WARRANTY-SUTTO |
| TERRY J THOMPSON | 75 | MARCH 11-24 2020 |
| TEST AMERICA LABORATORIES | 97.75 | J178758-1 - NPDES PER |
| TEST AMERICA LABORATORIES | 79 | J178758-1 - NPDES PER |
| TEST AMERICA LABORATORIES | 8.84 | J178758-1 - NPDES PER |
| THEISENS INC | 50 | HOSTING FEE FOR RURAL |
| THOMPSON TIRE & RETREAD | 163.5 | 2683-(1) FRONT END AL |
| THOMPSON TIRE & RETREAD | 315.88 | 4915-(1) G182 CAP (1 |
| THOMPSON TIRE & RETREAD | 861.68 | 3407-(2) 31580R225 G2 |
| THOMPSON TIRE & RETREAD | 772.4 | 3405-(4) G177 CAPS (|
| THOMPSON TIRE & RETREAD | 654.96 | 2701-(2) 22570R195 EN |
| THOMPSON TIRE & RETREAD | 40.5 | 118-(27) TIRE PLUGS |
| THOMPSON TIRE & RETREAD | 549.55 | 4911-(1) G/Y ENDURANC |
| THOMPSON TIRE & RETREAD | 373.7 | 3408-(2) G177 CAPS (|
| THOMSON REUTERS - WEST | 1092.5 | FY20 WEST-RELATED SUB |
| THOMSON REUTERS - WEST | 1092.5 | FY20 WEST-RELATED SUB |
| THREE RIVERS FS INC | 10.96 | LP GAS FOR HAZ MAT |
| TONY C ZENNER | 861 | 3250-(12) VALVE SEALS |
| TOTAL PLUMBING & HEATING | 760.99 | IINSTALL NEW SINK |
| TOWNSQUARE MEDIA LLC | 12 | ADVERTISING |
| TOWNSQUARE MEDIA LLC | 324 | ADVERTISING |
| TOWNSQUARE MEDIA LLC | 324 | ADVERTISING |
| TOWNSQUARE MEDIA LLC | 96 | ADVERTISING |
| TOWNSQUARE MEDIA LLC | 144 | ADVERTISING |
| TRI STATE TRUCK EQUIPMENT | 1798.81 | 3223P-(1) SQUEEGEE BL |
| TRICON CONSTRUCTION GROUP | 251995.7 | UPPER BEE BRANCH CREE |
| TRICON CONSTRUCTION GROUP | 234212.48 | UPPER BEE BRANCH CREE |
| TRI-STATE ADJUSTMENTS | | COLLECTION AGENCY FEE |
| TRI-STATE ADJUSTMENTS | | COLLECTION AGENCY FEE |
| TRI-STATE ADJUSTMENTS | 13.32 | COLLECTION AGENCY FEE |
| TRI-STATE ADJUSTMENTS | 5.74 | COLLECTION AGENCY FEE |
| TRI-STATE ADJUSTMENTS | 186.38 | COLLECTION FEES FOR M |
| TRI-STATE PORTA POTTY INC | | AY MCDONALD MILLER R |
| TRI-STATE PORTA POTTY INC | 250 | POTTIES FOR BERGFELD |
| TRUCK COUNTRY OF IOWA INC | 4915.55 | |
| TRUGREEN LIMITED PARTNERSH | 43.06 | LAWN SERVICE FOR FEDE |
| TUMBLEWEED PRESS INC | | CHILDRENS BOOKS SUBSC |
| TURNT KIDZ DANCE ORGANIZAT | 204 | INSTRUCTION THRU JUNE |
| UNITED PARCEL SERVICE-IOWA | 11.49 | SHIPPING CHARGES |
| VAN METER INDUSTRIAL INC | 52.29 | CORPORATE HANGAR LITE |
| VAN METER INDUSTRIAL INC | | GLOVES |
| VAN METER INDUSTRIAL INC | | LAMPS |
| VAN METER INDUSTRIAL INC | | LAMPS |
| VAN METER INDUSTRIAL INC | | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 30.53 | VARIOUS ELECTRICAL SU |

| VENDOR NAME | PAYMENT AMOUNT | DESCRIPTION |
|----------------------------|-----------------|-----------------------|
| VAN METER INDUSTRIAL INC | -30.53 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 21.06 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 71.96 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 54.77 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 51 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | -51 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 530.35 | VARIOUS ELECTRICAL SU |
| VAN METER INDUSTRIAL INC | 117.9 | VARIOUS ELECTRICAL SU |
| VERIZON WIRELESS SERVICES | 408.04 | CELL PHONE USAGE FOR |
| VERIZON WIRELESS SERVICES | 30.02 | CELL PHONE USAGE FOR |
| VERIZON WIRELESS SERVICES | 52.41 | CELL PHONE USAGE FOR |
| VERIZON WIRELESS SERVICES | 209.64 | CELL PHONE USAGE FOR |
| WASHINGTON NEIGHBORHOOD TO | 975.75 | CDBG FY2020 WASHINGTO |
| WATER SOLUTIONS UNLIMITED | 8204.33 | BLANKET PO FY20 07-24 |
| WENZEL TOWING SERVICE | 125 | 2610-TOW FROM ASBURY |
| WESTPHAL & COMPANY, INC | 1340 | REPLACING MAGNETIC ST |
| WHKS AND COMPANY | 10078.43 | DESIGN ENGINEERING SE |
| WILLENBORG PLUMBING | 1599.32 | INSTALL NEW WATER HEA |
| WOODMAN ELECTRICAL CONTRAC | 821.12 | TERMINAL HVAC SERVICE |
| ZOLL MEDICAL CORPORATION | 882 | VARIOUS MEDICAL SUPPL |
| ZOLL MEDICAL CORPORATION | 300 | VARIOUS MEDICAL SUPPL |
| ZOLL MEDICAL CORPORATION | 446.22 | VARIOUS MEDICAL SUPPL |
| | \$ 2,332,038.88 | • |

EXCEPTIONS TO COUNCIL PRE-APPROVAL

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|----------|------------|----------------------------------|----------------|---------------------------|
| 486462 | 04/15/2020 | ACCESS TECHNOLOGIES INC | \$ 6,165.98 | COPY AND PRINT COST F |
| 486427 | 04/13/2020 | ADESPRESSO INC | 34.50 | SOCIAL MEDIA PROMOTION |
| 486427 | 04/13/2020 | ADOBE SYSTEMS INC | 29.99 | STOCK IMAGES FOR WEB USE |
| 486427 | 04/13/2020 | ADOBE SYSTEMS INC | 14.99 | MONTHLY FEE FOR ELECTRONI |
| 486427 | 04/13/2020 | ADOBE SYSTEMS INC | 599.76 | SOFTWARE FOR PUBLIC/STAFF |
| 486427 | 04/13/2020 | ADVANCED AUTO PARTS | 53.70 | 125MINI-BRAKE PEDAL PADS |
| 486427 | 04/13/2020 | ADVANCED AUTO PARTS | (332.99) | 2614-CREDIT STEERING GEAR |
| 486427 | 04/13/2020 | ADVANCED AUTO PARTS | 37.70 | 340-SPARK PLUGS |
| 486431 | 04/15/2020 | AIRGAS USA LLC | 66.96 | CYLINDER RENTAL |
| 486427 | 04/13/2020 | AIRGAS USA LLC | 1,950.00 | PLASMA CUTTER-SHOP |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 150.55 | ENERGY COSTS FOR 1700 |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 88.18 | ENERGY COSTS FOR 1904 |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 127.81 | ENERGY COSTS FOR 2201 |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 4,075.36 | ENERGY COSTS FOR VARI |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 24.88 | FY20- 2356 WASHINGTON |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 244.25 | ENERGY COSTS FOR 1035 |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 6,579.15 | ENERGY COSTS FOR MSC |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 6,275.24 | FOR PARKS AND RECREAT |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 52,408.85 | FY20 BLANKET PO - ELE |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 18,361.53 | ELECTRICAL USAGE FOR |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 437.45 | ENERGY COSTS FOR THE |
| 486430 | 04/15/2020 | ALLIANT ENERGY | 771.80 | FY20 - 431 RHOMBERG A |
| ET200407 | 04/07/2020 | ALTERNATIVE SERVICE CONCEPTS LLC | 19,239.73 | WORKERS COMP WEEKLY CLAIM |
| 486427 | 04/13/2020 | ALTORFER INC | 371.16 | 3475-DEFLECTOR, FREIGHT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 25.99 | 2/24 (2) SD GRANTEE UD PR |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 275.65 | 2/24 (3) SD GRANTEE UD PR |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 181.93 | 2/24 SD DBQ GRANTEE UD PR |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 34.60 | 5# LEGAL EXHIBIT LABELS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 31.60 | 6 INCH BINDERS-FRONT DESK |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 23.93 | AMAZON-PHONE CHARGERS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 223.72 | ENG DEPT WEBCAM |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 79.95 | HAND TOOL-ENGINEERING |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 94.49 | ICE MAKER FILTER-MARINA |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 51.39 | PAPER FOR SCALE PRINTER |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 11.99 | POST IT NOTES, SHARPIES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 6.69 | POST-IT FLAGS VALUE PACK |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 22.16 | PROGRAM SUPPLIES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 94.99 | PROPERTY MAINT - 5TH ST R |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 294.49 | RACKS FOR STORAGE |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 111.96 | SD GRANTEE UD PROJECT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 893.21 | TERMINAL HVAC FILTERS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 285.79 | |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 96.08 | 2/22 SD GRANTEE UD PROJEC |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 64.07 | 3402-SPARE CAB STEP |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 20.36 | AMAZON-EARBUDS-RECORDS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 29.87 | CHARGER FOR HEATHER-AMERI |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 101.99 | COMPUTER STAND ADULT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 295.00 | DOOR SECURITY LOCK-BSMNT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 29.77 | OFFICE SUPPLIES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 19.99 | PURCHASES SUGGESTION |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 19.99 | RED 3 SURFACE GO SUPPLIES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 71.46 | SHOP TOOLS-MAINTENANCE |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 89.99 | STAPLER |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 17.20 | SUPPLIES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 89.55 | TERMINAL RESTROOM SINK |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 42.97 | THE TREE BOOK FOR TOM |
| | | | | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|-----------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | AMAZON.COM LLC | 137.73 | VIBRATION MTR-CK WRRC PMP |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 42.30 | 132-SPARK PLUGS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 32.89 | 133-SHOP IMPACT SOCKET |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 70.62 | 220-CIRCUIT BREAKERS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 28.99 | AMAZON - WEBCAM EQ ASSES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 34.59 | COVID 19 MASK |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 43.11 | CYAN C9731A LASER TONER |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 22.99 | FILAMENT 3D PRINTERS MS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 9.99 | IPHONE CASE RANDY ROSA |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 34.99 | MS FILAMENT 3D PRINTERS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 32.28 | ORGANIZATION FILES TO TOC |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 36.07 | POST IT NOTES, TAPE |
| 486427 | 04/13/2020 | AMAZON.COM LLC | (94.99) | REFUND - 5TH ST RESTROOM |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 22.90 | REPLACEMENT WHITE BOARD F |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 19.99 | RR BAG REPLACEMENT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 31.74 | SAFETY GLASSES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 29.96 | SUPPLIES FOR CIRC BOARD |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 70.08 | SUPPLIES FOR MAKERSPACE |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 203.10 | 118-SPOT LIGHT HANDLES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 195.00 | 133-BRAKE DRUM DOLLY |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 348.11 | 1922-BATTERY CHARGER |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 51.98 | 2/23 SD GRANTEE UD PROJEC |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 55.98 | 3/9 SD GRANTEE UD PROJECT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 99.52 | 3231-WATERLESS COOLANT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 24.99 | 3D PRINTER FILAMENT MS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 37.93 | AMAZON COVID 19 |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 29.59 | AUDITORIUM EQUIPMENT IT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 13.98 | BATTERIES-PRO SHOP |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 41.41 | BOOK |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 69.36 | BOOK AND SUPPLIES |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 46.73 | BOOKS FOR PATRON REQUEST |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 35.99 | DISPUTING DID NOT RECEIVE |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 26.59 | EX CD PLAYER FOR COURT |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 31.49 | INK TONER-KERRY PRINTER |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 17.99 | IPHONE CASE DARIN HOMB |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 43.11 | LASER PRINTER MAGENTA |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 52.96 | MECHANICAL PENCILS |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 22.55 | POSTER BOARD |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 24.20 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | AMAZON.COM LLC | 110.43 | TOOLS/FLASHLIGHTS/CABLES |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 656.40 | 7/12 SAN DIEGO CS FLIGHT |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 515.40 | TRAVEL EXPENSES |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 265.41 | AIR FARE SNOW CONFERENCE |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 180.00 | BAGGAGE FEE |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 496.40 | JPB TRAVEL |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 60.00 | LUGGAGE FEE TRAVEL PLA |
| 486427 | 04/13/2020 | AMERICAN AIRLINES GROUP INC | 30.00 | M FLANAGAN - BAGGAGE FEE |
| 486427 | 04/13/2020 | AMERICAN BIOGAS COUNCIL | 130.00 | KENNEDY REGISTRATION |
| 486427 | 04/13/2020 | AMERICAN PLANNING ASSOCIATION | 295.00 | 3139631 ASSOC PLNR AD NTL |
| 486427 | 04/13/2020 | AMERICAN PUBLIC WORKS ASSOC | (575.00) | REGISTRATION REFUND |
| 486427 | 04/13/2020 | AMERICAN PUBLIC WORKS ASSOC | 675.00 | REGISTRATION SNOW CONF |
| 486427 | 04/13/2020 | AMERICAN PUBLIC WORKS ASSOC | 208.00 | ANNUAL RENEWAL-GUS P |
| 486427 | 04/13/2020 | AMERICAN RED CROSS | 228.00 | LIFEGUARD CERTIFICATIONS |
| 486427 | 04/13/2020 | AMERICINN OF NEWTON | 72.80 | AMERICINN DR INSTR |
| 486427 | 04/13/2020 | AMERICINN OF NEWTON | 72.80 | AMERICINN DRIVING INSTR |
| 486427 | 04/13/2020 | ANDERSON WEBER INC | 89.10 | 1707-REPAIR ROTTEN SMELL |
| 486427 | 04/13/2020 | APPLE INC | 1.06 | ICLOUD MNTHLY STRGE FEE |
| 486476 | 04/15/2020 | ARAMARK UNIFORM SERVICES | 63.46 | FY-20 LINEN SERVICE |
| 486427 | 04/13/2020 | ARTISTIC CLEANERS INC | 102.50 | ARTISTIC CLEANERS |
| 486427 | 04/13/2020 | ASSOC OF STATE SERVICE COMMISSION | 250.00 | FOX CONF REG |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|----------|------------|---------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | AUDIBLE US | 16.00 | MNTHLY SUBSCRIPTION |
| 486432 | 04/15/2020 | AUTOMOTIVE ENTERPRISES (AIH) | 442.68 | FRANCHISE FEES |
| 486436 | 04/15/2020 | BARKER, LEMAR AND ASSOCIATES | 2,087.50 | ENGINEERING SERVICES |
| ET200409 | 04/13/2020 | BC/BS OF IOWA/WELLMARK | 66,927.96 | WEEKLY & MONTH END TRANS |
| 486427 | 04/13/2020 | BEST WESTERN REGENCY | 179.18 | CHAPMAN LODGING |
| 486427 | 04/13/2020 | BEST WESTERN REGENCY | 179.18 | DAVIS - LODGING |
| 486427 | 04/13/2020 | BEST WESTERN REGENCY | 179.18 | DEMENT LODGING |
| 486427 | 04/13/2020 | BEST WESTERN REGENCY | 179.18 | KENNEDY - LODGING |
| 486427 | 04/13/2020 | BEST WESTERN REGENCY | 179.18 | LUDOWITZ LODGING |
| 486477 | 04/15/2020 | BI-COUNTY DISPOSAL INC | 50.00 | TRANSFER SCRAP METAL |
| 486427 | 04/13/2020 | BIG A AUTO PARTS & SERVICE | 123.71 | 1824-L3 TRANS SERVICE |
| 486427 | 04/13/2020 | BIG RIVER SIGN COMPANY INC | 25.00 | SIGN BACKER-COMISKEY |
| 486427 | 04/13/2020 | BI-STATE BUSINESS SOLUTIONS | 425.95 | POSTAGE INK |
| 486434 | 04/15/2020 | BLACK HILLS/IOWA GAS UTILITY CO | 597.38 | FOR PARKS AND RECREAT |
| 486434 | 04/15/2020 | BLACK HILLS/IOWA GAS UTILITY CO | 673.48 | FY2020 GAS COSTS |
| 486434 | 04/15/2020 | BLACK HILLS/IOWA GAS UTILITY CO | 485.90 | ENERGY COSTS FOR MSC |
| 486427 | 04/13/2020 | BODENSTEINER IMPLEMENT COMPANY | 254.02 | BLADES FOR #1570 |
| 486427 | 04/13/2020 | BODENSTEINER IMPLEMENT COMPANY | 112.32 | BLADES #4479 |
| 486427 | 04/13/2020 | BODENSTEINER IMPLEMENT COMPANY | 865.93 | 1570 MOWER/WHEEL PARTS |
| 486427 | 04/13/2020 | BODENSTEINER IMPLEMENT COMPANY | 681.40 | GLASS DOOR #4458 |
| 486427 | 04/13/2020 | B-PLUS DUBUQUE LLC | 56.30 | BATTERIES |
| 486427 | 04/13/2020 | B-PLUS DUBUQUE LLC | 57.60 | AA BATTERIES |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 391.38 | |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 371.51 | CAN LINERS, HAND TOWELS |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 58.82 | CAR WASH |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 39.17 | CLORAX DISINFECTANT-COVID |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 31.18 | HAND SOAP |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 121.97 | TRASH LINERS |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 95.43 | DISINFECTANT-PARK AREAS |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 68.43 | JANITORIAL SUPPLIES - FED |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 63.05 | SPONGES |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 194.25 | VARIOUS ITEMS FOR HDQ |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 209.52 | WAX, STRIPPER, MOP HEADS |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 306.82 | WIPES,FOAM, WIPERS |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 38.26 | AIR FRESHNER MACHINE/SPRY |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 32.70 | COTTON MOP HEADS |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 143.58 | HAND SANITIZER |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 522.19 | JANITORIAL SUPPLIES FOR C |
| 486427 | 04/13/2020 | CAPITAL SANITARY | 630.80 | JANITORIAL SUPPLIES FOR F |
| 486427 | 04/13/2020 | CAR RENTALS | 245.47 | CAR RENTAL |
| 486443 | 04/15/2020 | CAROLINA SOFTWARE INC | 450.00 | WASTEWORKS SUPPORT |
| 486427 | 04/13/2020 | CENTURY TOOL EQUIPMENT | 46.57 | 134-TIRE IMPACTGUN HANDLE |
| 486427 | 04/13/2020 | CHEMSEARCH | 486.48 | |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 6.25 | KLOSTERMANN - PARKING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 2.00 | MEETING AT CITY HALL |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 15.75 | |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.00 | 3/11 PRKG @ BUSINESS MTG |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 4.50 | JPB PARKG |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.00 | JPB PARKG 3-103-11 |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 4.50 | MILLER - PARKING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 2.50 | PARKING FEE |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 0.75 | PK@ANNEX-BEE BR CARTEGRPH |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.00 | PK@LIBRARY-LUNCH/LEARN |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.25 | 2/21 PRKG @ MEDIA TRAININ |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.75 | 2/24 PRKG @ DI MTG @ GDDC |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 0.50 | 3/2 PRKG WHILE REC PROMO |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 2.25 | COD PARKING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.00 | DEPARTMENT MANAGER MEETIN |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 0.75 | EOC ACTIVATION MEETING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.75 | IH PARKG |
| | | | | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|-------------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.00 | KLOSTERMANN PARKING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.25 | LEADERSHIP TEAM MEETING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 3.50 | PARKING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 5.75 | PARKING FEE FOR MEETING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.25 | PARKING FEES |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.25 | PARKING FOR MEETING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 2.50 | 2/22 PRKG BUDGET MEETING |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.75 | 2/25 PRKG @ GDDC EXEC COM |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.50 | 3/4 PRKG @ DEPT MGR MTG @ |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 5.50 | JC PARKG |
| 486427 | 04/13/2020 | CITY OF DUBUQUE | 1.00 | MEETING AT ANNEX |
| 486445 | 04/15/2020 | CITY OF DUBUQUE IOWA/FIVE FLAGS | 120,000.00 | ADDITIONAL SUBSIDY REQUES |
| 486375 | 04/10/2020 | CITY TREASURER | 34,565.76 | DED:0410 HEALTH PTX |
| 486383 | 04/10/2020 | CITY TREASURER | 28.00 | DED:1130 FILING FEE |
| 486384 | 04/10/2020 | CITY TREASURER | 15.00 | DED:1125 CELLPH RMB |
| 486372 | 04/10/2020 | CITY TREASURER | 45.95 | DED:0630 FLEX-LIFE |
| 486372 | 04/10/2020 | CITY TREASURER | 22.50 | DED:0650 FLEX-TRNST |
| 486372 | 04/10/2020 | CITY TREASURER | 3,967.84 | DED:1201 ICMA 457 % |
| 486375 | 04/10/2020 | CITY TREASURER | 291,072.57 | DED:0430 HEALTH PTX |
| 486372 | 04/10/2020 | CITY TREASURER | 8,394.10 | DED:0610 FLEX-DEPND |
| 486372 | 04/10/2020 | CITY TREASURER | 570.73 | DED:0640 FLEX-PARK |
| 486369 | 04/10/2020 | CITY TREASURER | 160,334.76 | DED:0010 IPERS |
| 486372 | 04/10/2020 | CITY TREASURER | 52,369.96 | DED:*SIA STATE IA |
| 486372 | 04/10/2020 | CITY TREASURER | 3,601.32 | DED:0210 CHILD SPRT |
| 486372 | 04/10/2020 | CITY TREASURER | 15,432.26 | DED:0620 FLEX-MED |
| 486372 | 04/10/2020 | CITY TREASURER | 37,246.00 | DED:1200 ICMA 457 \$ |
| 486375 | 04/10/2020 | CITY TREASURER | 70,576.66 | DED:0420 HEALTH PTX |
| 486376 | 04/10/2020 | CITY TREASURER | 1,756.16 | DED:0510 DENTAL PTX |
| 486376 | 04/10/2020 | CITY TREASURER | 6,349.58 | DED:0530 DENTAL PTX |
| 486427 | 04/13/2020 | CLARKE UNIVERSITY | 50.00 | MR CORRIGAN 3-5-20 |
| 486446 | 04/15/2020 | COMELEC SERVICES INC | 326.00 | HANDHELD RADIO PARTS |
| 486449 | 04/15/2020 | COMMUNITY SOLUTIONS OF EASTERN IOWA | 5,199.00 | 2019-2020 STAFF CHARG |
| 486479 | 04/15/2020 | CONSTELLATION NEW ENERGY GAS DIV | 1,120.35 | ENERGY COSTS FOR THE |
| 486479 | 04/15/2020 | CONSTELLATION NEW ENERGY GAS DIV | 1,842.05 | 2241 LINCOLN AVE |
| 486479 | 04/15/2020 | CONSTELLATION NEW ENERGY GAS DIV | 5,489.08 | ENERGY COSTS FOR MSC |
| 486479 | 04/15/2020 | CONSTELLATION NEW ENERGY GAS DIV | 3,729.13 | BLANKET PO FOR FY20 G |
| 486479 | 04/15/2020 | CONSTELLATION NEW ENERGY GAS DIV | 3,282.65 | FY 2020 INCREMENTAL G |
| 486427 | 04/13/2020 | CRESCENT ELECTRIC | 8.00 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | CRESCENT ELECTRIC | 6.37 | |
| 486427 | 04/13/2020 | CRESCENT ELECTRIC | 104.24 | PROPERTY MAINT - CITY HAL |
| 486427 | 04/13/2020 | CRIME PREVENTION CENTER FOR TRAIN | 200.00 | MCCLIMON NORWALK |
| 486427 | 04/13/2020 | CROSSBREED HOLSTERS | (13.09) | CROSSBREED HOLSTERS |
| 486441 | 04/15/2020 | DANIEL J NADERMANN | 43.22 | UB REFUND |
| 486427 | 04/13/2020 | DAVENPORT FARM & FLEET INC | 134.97 | UNIFORM PANTS-CHRIS KLOFT |
| 486427 | 04/13/2020 | DAVENPORT FARM & FLEET INC | 17.87 | 2 CYCLE OIL, FUSES |
| 486427 | 04/13/2020 | DAVENPORT FARM & FLEET INC | 66.96 | PANTS AND GLOVES FOR JUD |
| 486427 | 04/13/2020 | DES MOINES REGISTER & TRIBUNE CO | 8.55 | MONTHLY DSM REGISTER SUBS |
| 486427 | 04/13/2020 | DES MOINES REGISTER & TRIBUNE CO | 1,900.00 | JOB AD SR PAYROLL ACCT |
| 486427 | 04/13/2020 | DES MOINES REGISTER & TRIBUNE CO | 1,700.00 | JOB AD INSPECTOR I |
| 486427 | 04/13/2020 | DISH NETWORK LLC | 121.04 | PILOT'S LOUNGE PROGRAMMIN |
| 486427 | 04/13/2020 | DISH NETWORK LLC | 84.04 | TERMINAL PROGRAMMING |
| 486427 | 04/13/2020 | DISH NETWORK LLC | 125.04 | DISH NETWORK-BHGC SNACKBA |
| 486427 | 04/13/2020 | DITTMER RECYCLING INC | 100.00 | SHREDDING |
| 486475 | 04/15/2020 | DITTMER RECYCLING INC | 7,286.50 | COLLECTION AND PROCES |
| 486427 | 04/13/2020 | DOLLAR TREE #773 | 2.00 | PAINTED ROCK PROGRAM |
| 486427 | 04/13/2020 | DOLLAR TREE #773 | 26.00 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | DOLLAR TREE #773 | 3.00 | POPCORN BOWLS-SNACKBAR |
| 486385 | 04/10/2020 | DRIVE LINE OF DURI IOUE INC | 15.67 | DED:1405 DRIVE |
| 486427 | 04/13/2020 | DRIVE LINE OF DUBUQUE INC | 289.08 | 1916-REPAIR PTO SHAFT |
| 486427 | 04/13/2020 | DRIVE LINE OF DUBUQUE INC | 132.95 | 3216-GASKET & SEAL KIT |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | DRIVE LINE OF DUBUQUE INC | 222.00 | 4906P-SNOW DEFLECTOR |
| 486427 | 04/13/2020 | DRONEDEPLOY.COM | 49.00 | DRONE:14TH ST RR CROSSING |
| 486427 | 04/13/2020 | DROP BOX | 212.93 | ANNUAL RENEWAL |
| 486371 | 04/10/2020 | DUBUQUE BANK & TRUST COMPANY | 43,648.18 | DED:*FM MEDICARE |
| 486371 | 04/10/2020 | DUBUQUE BANK & TRUST COMPANY | 107,203.83 | DED:*FT FEDERAL |
| 486371 | 04/10/2020 | DUBUQUE BANK & TRUST COMPANY | 121,919.22 | DED:*FI FICA |
| 486455 | 04/15/2020 | DUBUQUE COUNTY RECORDER | 136.00 | PRE-ANNEXATION FISCHE |
| 486427 | 04/13/2020 | DUBUQUE GLASS COMPANY | 196.10 | 220-PLEXIGLASS SCALEHOUSE |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 416.96 | 141-HARDWARE STOCK ORDER |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 8.00 | 220-REPAIR HANDLINGCHARGE |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 6.64 | 3216-SCREWS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 40.19 | 4930-HYDRO HOSE ASSY |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 43.17 | BOLTS/NUTS-INSTALL DEW PM |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 9.03 | BOLTS-DEW PUMP IN BLD#55 |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 268.00 | FLOOD LIGHT & BATTERIES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 5.55 | HARDWARE |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 219.18 | HARDWARE FOR FLOATS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 16.65 | HARDWARE FOR SHOP |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 35.06 | HYDRAULIC LINE #4425 |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 409.53 | JETTER LEADER HOSE |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 690.54 | LFT HKS-DIGST/HOSES/SHACK |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 450.78 | LIFTING EQPT-DIGSTR MXERS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 269.61 | 119-HARDWARE STOCK ORDER |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 269.61 | 125BIG-HARDWARE STOCK ORD |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 137.93 | 125MINI-HARDWARE STOCKORD |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 48.00 | 133-ELE TOOL BATTRY CHRGR |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 149.00 | 133-ELECTRIC TOOL BATTERY |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 69.42 | 133-LIFTING STRAPS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 190.53 | 1906-HUMPHREY VALVES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 13.88 | 1907-S/S HARDWARE |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 8.00 | 220-FREIGHT TOOL REPAIR |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 4.94 | 2694-NY LOCK NUTS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 26.32 | 3410-HYD HOSE ASSY |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 92.10 | 4001-HYDRO HOSE ASSY |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 2.70 | BOLTS FOR BENCHES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 36.91 | HARDWARE FOR BENCHES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 51.59 | HARDWARE FOR LIGHTS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 32.73 | HOSE PARTS FOR SPRAYER |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 9.12 | LATCH FOR LIFTING CHAINS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 8.02 | MISC HARDWARE FOR SHOP |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 56.60 | PAINT PRIMER-PROJECTS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 75.47 | SPRAYER PARTS-MECH SHOP |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 869.68 | 220-EQUIP REPAIR SUPPLIES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 139.00 | 220-GRINDER SHOP TOOL |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 12.74 | 3412-BRASS FITTINGS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 8.08 | 4006-SKID SHOE BOLTS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 23.63 | FITTINGS FOR BAFFLE BOXES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 100.62 | FITTINGS FOR JET NOZZLES |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 37.56 | FITTINGS-TERMINAL ST LIFT |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 8.73 | HARDWARE SPRAYER |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | (311.35) | RET. SWVL HKS-DIG MXERS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 23.79 | SPRAYER PARTS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 26.99 | TOOL BAG - SHOP IMPACT |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 87.75 | |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 131.69 | 118-HARDWARE STOCK ORDER |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 269.61 | 134-HARDWARE STOCK ORDER |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 5.71 | 2683-NY LOCK NUTS |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 15.90 | 4002-HOLE SAW |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 771.58 | 4006-HYDRO HOSE ASSY |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 78.87 | PLUMBING PARTS-SPRAYER |
| | | | | |

| CK NDD | CLIECK DATE | VENDOD | PAYMENT AMOUNT | DECORIDATION |
|--------------------|--------------------------|--|-----------------|--|
| CK NBR 486427 | 04/13/2020 | VENDOR DUBUQUE HOSE & HYDRAULICS | 77.42 | DESCRIPTION PUMP OIL FOR BEE BRANCH |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 8.00 | REP-1/2 MILWAUKEE IMPACT |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 75.00 | ROTARY TOOL #4459 |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 32.88 | SEWER HOSE PLUG |
| 486427 | 04/13/2020 | DUBUQUE HOSE & HYDRAULICS | 28.63 | TOOLS & BOLTS |
| 486427 | 04/13/2020 | DUBUQUE MAIN STREET LIMITED | 225.00 | CAP SURVEY WINNERS/PRIZES |
| 486380 | 04/10/2020 | DUBUQUE PROF FIREFIGHTERS ASSN | 1,250.40 | DED:1320 UNION DUES |
| 486380 | 04/10/2020 | DUBUQUE PROF FIREFIGHTERS ASSN | 3,476.08 | DED:1321 UNION DUES |
| 486427 | 04/13/2020 | DULUTH TRADING STORE | 139.00 | PANTS FOR ADAM |
| 486427 | 04/13/2020 | ELECTRONIC PRINT INC | 8.96 | LAMINATE SIGNS |
| 486427 | 04/13/2020 | ENDEAVOR BUSINESS MEDIA, LLC | 79.00 | STORMWATER WEBINAR |
| 486427 | 04/13/2020 | ENVISION SPORTS DESIGNS | 384.00 | |
| 486427 | 04/13/2020 | ESO SOLUTIONS INC | (750.00) | CREDIT/REFUND |
| 486427 | 04/13/2020 | ESO SOLUTIONS INC | 750.00 | ERROR; REGISTRATION FEE |
| 486427 | 04/13/2020 | EVENTBRITE INC | (306.00) | |
| 486427 | 04/13/2020 | EVENTBRITE INC | (306.99) | REFUND FOR GARE MEETING |
| 486427 | 04/13/2020 | EVENTBRITE INC | (306.99) | REFUND GARE REGISTRATION |
| 486427 | 04/13/2020 | FACEBOOK INC | 10.00 | FB PROMO FOR ADULT PROGRA |
| 486427 | 04/13/2020 | FACEBOOK INC | 25.17 | SOCIAL MEDIA PROMOTION |
| 486427 | 04/13/2020 | FACEBOOK INC | 20.00 | JPB |
| 486427 | 04/13/2020 | FACEBOOK INC | 5.15 | FB SMART911 PROMO CAMPAIG |
| 486427 | 04/13/2020 | FACTUAL DATA | 200.93 | |
| 486427 | 04/13/2020 | FAREWAY STORES INC | 35.30 | POP FOR RESALE |
| 486427 | 04/13/2020 | FAREWAY STORES INC | 24.14 | COVID-19 CLEANING SUPPLIE |
| 486427 | 04/13/2020 | FAREWAY STORES INC | 26.77 | TURKEY AND HAM |
| 486427 | 04/13/2020 | FASTENAL COMPANY | 47.42 | BOLTS BENCHES-NO TAX |
| 486427 | 04/13/2020 | FASTENAL COMPANY | (50.75) | TAX REMOVED |
| 486427 | 04/13/2020 | FBI NATIONAL ACADEMY IOWA CHAPTER | 120.00 | FBINAA JENSEN |
| 486427 | 04/13/2020 | FEDEX | 37.03 | SHIPPING CHARGES |
| ET200408 486427 | 04/13/2020 04/13/2020 | FIRST DATA GLOBAL LEASING FLUID COMPONENTS INTERNATIONAL | 69.96 758.77 | CREDIT CARD EQUIPMENT REN FLW MTR 70-13-GAS TO TUR |
| 486427 | 04/13/2020 | GALLAGHER BENEFIT SERVICES INC | 8,625.00 | CONSULTING SERVICES |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 80.09 | FUEL FOR #3463 |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 23.48 | FUEL FOR DOWNTOWN GATOR |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 19.01 | FUEL: CLIVE IA |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 24.24 | GAS/TRAVEL CONFERENCE |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 124.36 | |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 25.29 | DBQ NITE WITH LEGISLATORS |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 35.97 | FOOD FOR TRAINING |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 14.15 | FUEL DOWNTOWN SWEEPER |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 9.18 | FUEL FOR GATOR |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 30.01 | FUEL-TRANSFER TRUCK |
| 486427 | 04/13/2020 | GAS STATIONS/TOWING | 26.01 | GAS, SCOTTSDALE, JENSEN |
| 486454 | 04/15/2020 | GOSLIN-KLEMME, NATHAN E | 42.57 | UB REFUND |
| 486427 | 04/13/2020 | GOVCONNECTION INC | 965.04 | SURFACE FOR SCOTT SCHLICT |
| 486427 | 04/13/2020 | GOVCONNECTION INC | 72.46 | IPAD CASE AMERICORP |
| 486427 | 04/13/2020 | GOVCONNECTION INC | 72.46 | IPAD CASE ELANA FOX |
| 486427 | 04/13/2020 | GRAINGER INC | 58.02 | BATHROOM SIGNS-#75 |
| 486427 | 04/13/2020 | GRAINGER INC | 77.71 | |
| 486427 | 04/13/2020 | GRAINGER INC | 35.59 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | GRAINGER INC | 285.35 | TYCHEM SUITS |
| 486448 | 04/15/2020 | GREAT SOUNDS AUDIO | 1,098.94 | SMART TV AND THEATER |
| 486427 | 04/13/2020 | GREATER DES MOINES FRIENDS OF HUMAN | 8.50 | DBQ NITE WITH LEGISLATORS |
| 486427 | 04/13/2020 | GREEN ACRES STORAGE | 64.98 | GREEN IOWA MOVING EXP |
| 486427 | 04/13/2020 | GREEN ACRES STORAGE | 28.73 | GREEN IOWA MOVING EXPENSE |
| 486427 | 04/13/2020 | HACH CHEMICAL COMPANY | 948.73 | EDON'T END ALLOW TO THE TOTAL THE TOTAL TO T |
| 486427 | 04/13/2020 | HANLEY AUTO BODY INC | 90.00 | FRONT END ALIGNMENT#4407 |
| 486456 | 04/15/2020 | HANLEY AUTO BODY INC | 5,500.00 | PAINT BAGGAGE CARTS |
| 486427 | 04/13/2020 | HARBOR FREIGHT TOOLS USA INC | 69.99 | SAW-CUT PLSTC LNRS-SC CON |
| 486427 | 04/13/2020 | HARBOR FREIGHT TOOLS USA INC | 94.37 | SHOP TOOLS |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | HARBOR FREIGHT TOOLS USA INC | 30.87 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | HARBOR FREIGHT TOOLS USA INC | 110.34 | TOOLS FOR THE SHOP |
| 486427 | 04/13/2020 | HARBOR FREIGHT TOOLS USA INC | 112.86 | NITRILE GLOVES |
| 486427 | 04/13/2020 | HAWKEYE BOAT SALES INC | 24.46 | GAS BULB PUMP |
| 486457 | 04/15/2020 | HDR ENGINEERING INC | 3,494.73 | ENGINEERING SERVICES |
| 486457 | 04/15/2020 | HDR ENGINEERING INC | 7,338.85 | FY20 ANNUAL GROUND WA |
| 486427 | 04/13/2020 | HENDRICKS FEED & SEED CO INC | 13.90 | SALT FOR DOG PARK |
| 486427 | 04/13/2020 | HERITAGE PRINTING COMPANY | 10.00 | LAMINATE POSTERS-GRNHOUSE |
| 486427 | 04/13/2020 | HERITAGE PRINTING COMPANY | 52.24 | NOTE CARDS FOR MARIE |
| 486427 | 04/13/2020 | HERITAGE PRINTING COMPANY | 27.65 | TATTOO INSPECTION FORMS |
| 486427 | 04/13/2020 | HOGLUND BUS CO INC | 9.60 | 125MINI-FLAT WASHERS |
| 486427 | 04/13/2020 | HOGLUND BUS CO INC | 76.80 | 125MINI-BEARINGS |
| 486427 | 04/13/2020 | HOGLUND BUS CO INC | 21.88 | 125MINI-FREIGHT ONLY |
| 486427 | 04/13/2020 | HOME DEPOT | 133.95 | CLEANING/COVID |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 342.96 | 3/11 DES MOINES HOTEL RMS |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 965.58 | 3/3 DC HOTEL ROOM TG |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 125.38 | CONF 2-21-20 M FLANAGAN |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 257.07 | COURTYARD MADISON |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | (178.23) | CREDIT: HOTEL IN VEGAS,NV |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 851.00 | HOTEL FEE: DALLAS TX CONF |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 854.73 | MEAD & HUNT CONF-SPISAK |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 110.88 | TRAVEL CONFERENCE |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | (809.18) | 2020 UPPER MIDWEST LAW IN |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 169.17 | 3/11 DES MOINES HTL |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 687.40 | 3/8 DC HOTEL BC NLC CC |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | (225.63) | CREDIT HOTEL CANCELLATION |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 76.99 | HOTEL FEE:-DRIVE BACK NC |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 178.23 | HOTEL-CONF IN VEGAS NV |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 1,204.00 | LODGING PLA CONF NASHVILL |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 851.73 | MEAD & HUNT CONF-DALSING |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 2,392.53 | |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 2,409.55 | HOTEL EXPENSES |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 851.00 | HOTEL FEE: DALLAS, TX CON |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 299.24 | HOTEL FEE: HOUSTON TX |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 119.84 | HOTEL FEE: LAND SURVEYORS |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 582.25 | M FLANAGAN CONFERENCE |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 23.54 | 3/11 DES MOINES PARKING |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 643.72 | 3/3 DC HOTEL ROOM MRCTI M |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 345.27 | HOTEL FEE: RALEIGH, NC |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 1,204.00 | HOTEL FOR PLA CONF |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | 617.38 | JPB |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | (225.63) | LODGING CANCELED S MOORE |
| 486427 | 04/13/2020 | HOTEL/MOTEL VENDOR | (451.26) | REGISTRATION REFUND |
| 486427 | 04/13/2020 | HUMBOLDT MFG CO | 247.78 | ENGINEERING LAB EQUIP |
| 486427 | 04/13/2020 | HYVEE #1160 | 5.36 | BLEACH FOR CLEANING |
| 486427 | 04/13/2020 | HYVEE #1160 | 144.81 | HAZWOPER/CONFND SPCE TRAI |
| 486427 | 04/13/2020 | HYVEE #1162 | 195.21 | |
| 486427 | 04/13/2020 | HYVEE #1162 | 288.48 | B-FAST - 2/22 BUDGET HRGS |
| 486427 | 04/13/2020 | HYVEE #1162 | 16.40 | DRINKS FOR LANDFILL MEETI |
| 486427 | 04/13/2020 | HYVEE #1162 | 45.79 | JANITORIAL SUPPLIES - FE |
| 486427 | 04/13/2020 | HYVEE #1162 | 76.01 | MUSIC @ YOUR LIBRARY SUPP |
| 486427 | 04/13/2020 | HYVEE #1162 | 30.19 | COOKIES/CHIPS 2/20/20 PRO |
| 486427 | 04/13/2020 | HYVEE #1162 | 1.98 | POTATOES-BENEFICIALS |
| 486427 | 04/13/2020 | HYVEE #1162 | 14.99 | SNACKS-WRRC MEETING |
| 486427 | 04/13/2020 | HYVEE #1162 | 33.74 | BUNS, LETT, MAYO, LIMES |
| 486427 | 04/13/2020 | HYVEE #1162 | (18.48) | CREDIT-TAX-BFAST-BDGT HRG |
| 486427 | 04/13/2020 | HYVEE INC | 3.00 | HAND SOAP FOR SHOP/STAFF |
| 486377 | 04/10/2020 | IAFF FIRE PAC CKOFF | 10.45 | DED:1410 IAFF-CKOFF |
| 486427 | 04/13/2020 | IAPMO | 25.00 | MEMBERSHIP RENEWAL |
| 486450 | 04/15/2020 | ID WHOLESALER | 284.99 | ACCESS CARD SUPPLIES |
| | | | | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|-------------------------------------|----------------|---------------------------|
| 486373 | 04/10/2020 | ILLINOIS DEPARTMENT OF REVENUE | 58.16 | DED:*SIL STATE IL |
| 486381 | 04/10/2020 | ILLINOIS STATE DISBURSEMENT UNIT | 230.77 | DED:0220 CHILD SPRT |
| 486427 | 04/13/2020 | INSUL-BEAD CORPORATION | 450.48 | DRUM FOR BOAT FLOAT |
| 486458 | 04/15/2020 | INTERNAL REVENUE SERVICE | 25.91 | EMPLOYEE SHARE MEDICA |
| 486458 | 04/15/2020 | INTERNAL REVENUE SERVICE | 110.71 | EMPLOYEE SS SHARE 6.2 |
| 486458 | 04/15/2020 | INTERNAL REVENUE SERVICE | 25.91 | EMPLOYER SHARE MEDICA |
| 486458 | 04/15/2020 | INTERNAL REVENUE SERVICE | 110.71 | EMPLOYER SS SHARE 6.2 |
| 486427 | 04/13/2020 | INTERNATIONAL CITY/COUNTY | 200.00 | JCONNORS |
| 486427 | 04/13/2020 | INTERNATIONAL CODE COUNCIL INC | 300.28 | |
| 486427 | 04/13/2020 | INTERNATIONAL CODE COUNCIL INC | 49.00 | CODE WEBINAR |
| 486427 | 04/13/2020 | INTERNT'L ASSOC OF CHIEFS OF POLICE | 190.00 | IACP JENSEN |
| 486379 | 04/10/2020 | INTL UNION OF OPERATING ENGINEERS | 974.24 | DED:1350 UNION DUES |
| 486427 | 04/13/2020 | INTUIT INCORPORATED | 1,190.00 | EASTER EGGS-MYSTIQUE |
| 486427 | 04/13/2020 | IOWA CIVIL RIGHTS COMMISSION | 41.00 | |
| 486062 | 04/06/2020 | IOWA DEPARTMENT OF HUMAN SERVICES | 226,560.82 | GROUND EMERGENCY MEDICAL |
| 486427 | 04/13/2020 | IOWA DEPARTMENT OF PUBLIC HEALTH | 370.00 | PARAMEDIC RENEWAL |
| 486427 | 04/13/2020 | IOWA DEPARTMENT OF PUBLIC HEALTH | 66.00 | |
| 486427 | 04/13/2020 | IOWA DEPT OF NATURAL RESOURCES | 85.00 | GRN RVR APP FEE-NPDES |
| 486427 | 04/13/2020 | IOWA DEPT OF NATURAL RESOURCES | 120.00 | |
| 486427 | 04/13/2020 | IOWA DEPT OF PUBLIC SAFETY | 400.00 | BACKGROUND CHECKS |
| 486382 | 04/10/2020 | IOWA DEPT OF REVENUE | 4.79 | DED:0110 LEVY-IA |
| 486427 | 04/13/2020 | IOWA EMSA ASSOCIATION | 275.00 | REGISTRATION |
| 486427 | 04/13/2020 | IOWA PARK & RECREATION ASSOC | 235.00 | REGISTRATION-IPRA MARIE |
| 486427 | 04/13/2020 | IOWA PARK & RECREATION ASSOC | 150.00 | IPRA REGISTRATION-KROGER |
| 486427 | 04/13/2020 | IOWA PARK & RECREATION ASSOC | (235.00) | IPRA REGISTRATION-MARIE |
| 486427 | 04/13/2020 | IOWA PARK & RECREATION ASSOC | (150.00) | REFUND-IPRA KROGER REGIST |
| 486427 | 04/13/2020 | IOWA PRISON INDUSTRIES | 5.00 | LABELS FOR HEALTH |
| 486427 | 04/13/2020 | IOWA PRISON INDUSTRIES | 180.00 | IA PRISON INDUSTRIES |
| 486459 | 04/15/2020 | IOWA PRISON INDUSTRIES | 499.95 | SIGNS FOR THE LANDFIL |
| 486427 | 04/13/2020 | IOWA STATE UNIVERSITY | (150.00) | CANCELLED SERVESAFE CLASS |
| 486427 | 04/13/2020 | IOWA STATE UNIVERSITY | 945.00 | EXCAVATION TRAINING |
| 486427 | 04/13/2020 | IOWA STATE UNIVERSITY | 189.10 | GTSB_SCHERRMAN |
| 486427 | 04/13/2020 | IOWA STATE UNIVERSITY | (189.10) | IOWA STATE_SCHERRMAN |
| 486427 | 04/13/2020 | IOWA STATE UNIVERSITY | (378.20) | GTSB CANCELLATION |
| 486427 | 04/13/2020 | IOWA STATE UNIVERSITY | 150.00 | SERVESAFE CLASS-BRIAN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BECKER, LEONA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BERGFELD, AMANDA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BLEWETT, JARRY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BUTLER SHIRLEY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | CLAUER, JIM (JAMES) |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | COLBY KRIS-NICOLE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | COMBS JOHN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | CONNOLLY DIANE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DANIELS, CAITLIN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DRESS, ELIJAH |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DUNCAN, MARY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | FISHNICK, TRAVIS |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | FROMMELT, DEBORAH |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | FULLER, BAILEY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | GOMEZ JOHNNHY |
| | | IOWA SUPREME COURT CLERK | | |
| 486427 | 04/13/2020 | | 85.00 | HARRIS RICARDO |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HEIM ALEXIS |
| 486427 | 04/13/2020 | IOWA SUPPEME COURT CLERK | 85.00 | HELGAGER ANDREA |
| 486427 | 04/13/2020 | IOWA SUPPEME COURT CLERK | 85.00 | LEE, GRETCHEN MARY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | SHARPI PROPERTIES LLC |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | ANDRESON, ERIK |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | ARTHOFER, MIKE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | ASHFORD, MICHAEL |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BECKMAN, MARKUS |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BERGFELD, APRIL |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|--------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BERKLEY, KARLA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BLAINE, JAMES |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 85.00 | BLUME RYAN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BUXTON JEFF |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DAILEY, GORDON |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DAVIS, BRIAN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 85.00 | DEOLIVEIRA, NENA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DIAMOND APARTMENTS LLC % |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DIGMANN, CHRISTOPHER |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DIX, ASHLEY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DOMINGUE, TEDDI |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | EMERSON, COURTNEY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | FEDERONICH, KERRY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | FREIBURGER, SHAWNA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HAUPERT DEB |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HEMING TOBEY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HOGSTROM JILL |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | JESSE D MCINTYRE TRUSTEE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | WILSON, ALEX E. |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | ANDRESEN, HOLLY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | ATCHISON, JAMIE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BEAVER, JENNIFER |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BENNETT, RANDY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BENTZ, STEPHANIE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BLASER RENTAL PROPERTIES |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BOLAND CATHIE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BRUMMETT LINDSEY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BURNS RICHARD |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 185.00 | CITY VS NEUWOEHNER & PREH |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | CONLEY GARY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | COPELAND JOSH |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | CORNELL MARISSA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DIAMOND APARTMENTS LLC JO |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DIGMANN, JEFF |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DUGGAN DUSTIN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | EDWARDS, JOSH |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | FREISINGER, MARY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | GABRIEL DON |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HAYLOCK CATHY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HOERNER STEPHANY |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | JK INVESTMENTS |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | (85.00) | JRK PROPERTIES LLC REFUND |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | NOVELTY LANDLORD IRON LLC |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | ABITZ, KIMO |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BENTZ, CHRISTINE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | BILLMEYER, SAMANTHA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | CLARK, RICHARD |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DBS REAL ESTATE LLC |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | DWIGHT, JONATHAN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | EMANUEL, ANGEL |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HERRIG ALISHA |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | HOUGHTON JULIE |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 170.00 | JRK PROPERTIES LLC |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | LYNCH DAVID JOHN |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | MCT INVESTMENTS LLC |
| 486427 | 04/13/2020 | IOWA SUPREME COURT CLERK | 85.00 | SCHREIBER KRISTI & SHAWN |
| 486466 | 04/15/2020 | ISAIAH R HOFF | 159.48 | TRAINING/TRAVEL REIMB |
| 486427 | 04/13/2020 | ISOSWO | 125.00 | BERENDES REGISTRATION |
| 486427 | 04/13/2020 | ISOSWO | 200.00 | MILLER & HUGHES REGISTRAT |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (18.00) | 1804-CREDIT BATTERY CORE |
| | | | | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|------------------|--------------------------|---------------------------------|------------------|--|
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 50.46 | 1804-SPARK PLUGS & BOOTS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 127.20 | 1815-BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (18.00) | 1815-CREDIT BATTERY CORE |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 28.71 | 1916-THREADLOCKER, SEALER |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 41.36 | 2606-A/C LINE SEALS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 357.78 | 2607-THREE BATTERIES |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 169.95 | 2611-DEF INJECTOR |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (170.00) | 2614-CREDIT CALIPER CORES |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 105.97 | BATTERY #4435 |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 70.56 | DIESEL FLUID |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 5.21 | LUBE FOR SHOP |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 11.09 | STORES-LIGHT, PM FILTERS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 96.52 | TUNE UP #4463 |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 253.33 | 0901-BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 127.20 | 1806-BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 13.82 | 1807-SPOT LIGHT BULBS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (18.00) | 1809-CREDIT BATTERY CORE |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (18.00) | 1821-CREDIT BATTERY CORE |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 127.20 | 1826-BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (100.00) | 1917-CREDIT CALIPER CORES |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 14.78 | 2611-SWITCH |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 51.89 | 2614-OIL PSI SENSOR |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 39.58 | 2701-STEER STABILIZE SHCK |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 37.91 | 3201-SERPENTINE BELT |
| 486427 486427 | 04/13/2020 04/13/2020 | IWI MOTOR PARTS IWI MOTOR PARTS | 3.66 34.08 | 3242-RADIATOR CAP BRAKE CLEANER-SHOP |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 34.06 | LUBE FILTERS, OIL #4442 |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 23.69 | RESISTOR FOR BLOWER |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (38.45) | RETURN-THROTTLE SENSOR |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (39.09) | STORES-CREDIT PM FILTER |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 27.81 | STORES-LIGHTS, PM FILTERS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 23.61 | 1916-THREADLOCKER |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 117.88 | 1917-WATER PUMP, BELT |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 163.96 | 2606-TENSIONR,PULLEY,BELT |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 14.78 | 2609-SWITCH |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 210.58 | 2611-INDIRECT INJECTOR |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 5.07 | 340-SPARK PLUGS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 203.52 | 4904-BRAKE PADS & ROTORS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 47.57 | STORES-FILTER PM SERVICE |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | (139.99) | 0901-CREDIT BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 22.74 | 134-NEVER SEIZE,HUBSEALER |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 4.59 | 149-JB WELD |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 127.20 | 1809-BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 127.20 | 1821-BATTERY |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 52.40 | 1822-SPARK PLUGS & BOOTS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 139.24 | 1841-FRONT BRAKE ROTORS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 81.34 | 2606-THERMOSTATS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 447.40 | 2611-NOX SENSORS |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 125.88 | 2614-THERMOSTATS,UPPRHOSE |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 109.77 | 2653-WATER PUMP |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 51.45 | 4012-DECK DRIVE BELT |
| 486427 | 04/13/2020 | IWI MOTOR PARTS | 772.92 | STORES-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | J & R SUPPLY COMPANY | 555.64 | EILTEDO DI OMEDIOLIANI CUAS |
| 486427 | 04/13/2020 | J&R RENTAL LLC | 30.42 | FILTERS-BLOWER/CHAIN SHAR |
| 486437 | 04/15/2020 | JASON J MCCANN | 90.16 | MILEAGE WHILE PICKING |
| 486427 | 04/13/2020 | JO DAVIS SHERIFF | 51.50 | WILSON, ALEX E. |
| 486427 | 04/13/2020 | JRM INC KANOPY LLC | 172.60 707.00 | BLADES -MOWERS#7103/7143 PLAY CREDITS FOR VIDE |
| 486447 486440 | 04/15/2020 04/15/2020 | KERRY W LEPPERT | 81.30 | MARCH MILEAGE AND PAR |
| 486427 | 04/13/2020 | KIESLER POLICE SUPPLY INC | | KIESLER |
| 100 121 | 0 1/ 10/2020 | OLLIN OLIOL OOI I LI INO | 1,200.00 | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|----------|------------|------------------------------------|----------------|----------------------------|
| 486453 | 04/15/2020 | KIMM, NICOLE F | 52.95 | UB REFUND |
| 486464 | 04/15/2020 | KRAEMERS WATER STORE INC | 46.15 | BOTTLED WATER FOR THE |
| 486427 | 04/13/2020 | LEISURE HOLDING INC & SUBSIDIARIES | 55.43 | ARROWHEAD |
| 486427 | 04/13/2020 | LEISURE HOLDING INC & SUBSIDIARIES | 79.44 | FEB ONLINE FEES-MILLER RI |
| 486427 | 04/13/2020 | LEISURE HOLDING INC & SUBSIDIARIES | 718.76 | 3408-MODULES, SWITCHES |
| 486481 | 04/15/2020 | LEISURE SERVICES REFUNDS | 655.00 | WANTS REFUND DUE TO C |
| 486482 | 04/15/2020 | LIBRARY | 220.00 | ARTWORK SOLD AT ART @ |
| 486428 | 04/15/2020 | LIBRARY IDEAS LLC | 333.53 | CHILDRENS BOOKS |
| ET200410 | 04/13/2020 | LIFE LINE BILLING SYSTEMS LLC | 746.37 | AMBULANCE OVER-PAYMENT RE |
| ET200410 | 04/13/2020 | LIFE LINE BILLING SYSTEMS LLC | 27.25 | AMBULANCE CREDIT CARD FEE |
| ET200410 | 04/13/2020 | LIFE LINE BILLING SYSTEMS LLC | 6,380.82 | MONTHLY SERVICE CHARGE FO |
| 486427 | 04/13/2020 | LINK HYDRAULIC & SUPPLY | 39.50 | 3456-HOSE & FITTINGS |
| 486427 | 04/13/2020 | LINK HYDRAULIC & SUPPLY | 173.88 | 3471-LED STROBE LIGHTS |
| 486427 | 04/13/2020 | LINK HYDRAULIC & SUPPLY | 80.17 | 3455-HYD HOSE, FITITNGS |
| 486427 | 04/13/2020 | LINK HYDRAULIC & SUPPLY | 331.00 | 141-REPAIR HYD CYLINDERS |
| 486427 | 04/13/2020 | LOGMEIN USA, INC | 140.00 | 10 ADDITION LIC GOTOMEETI |
| 486427 | 04/13/2020 | LOGMEIN USA, INC | 452.50 | EXTRA GOTOMYPC LICENSES |
| 486427 | 04/13/2020 | LOGMEIN USA, INC | 121.20 | HI DEF CALLING FOR FEB |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 161.72 | CONTAINERS-VALUABLS-RENOV |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 4.18 | HAND SANITIZER-SHOP |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 17.96 | MONTESSORI SINK CLIPS |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 74.94 | PROPERTY MAINT - CITY HAL |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 9.96 | SCREWDRIVERS #4408 |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 107.96 | SHADES FOR DAN'S OFFICE |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 4.15 | CEILING HOOK |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 11.04 | PARTS TO REPAIR VENT |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | (4.15) | RETURNED CEILING HOOK |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 170.84 | BELT/PALM SANDERS-SANDPAP |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 9.98 | CLORAX WIPES FOR EQUIPMEN |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 19.36 | FISKARS/SPRAY PAINT-SHOP |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 48.78 | JANITORIAL SUPPLIES - FE |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 63.46 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 10.49 | WOOD FOR DRILLS |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 28.16 | BOLTS-LIFEGUARD CHAIRS |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 8.75 | GROMMET KIT |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 27.26 | MONTESSORI SINK PARTS |
| 486427 | 04/13/2020 | LOWES COMPANIES INC | 14.98 | ORGANIZER FOR HARDWARE |
| 486427 | 04/13/2020 | MAC TOOLS | 165.95 | 133-WRENCHES, ARM SLEEVE |
| 486427 | 04/13/2020 | MAC TOOLS | 334.99 | 220-PICK SET, VOLT METER |
| 486427 | 04/13/2020 | MACQUEEN EQUIPMENT GROUP | 134.51 | 2704-PM FILTER, FREIGHT |
| 486427 | 04/13/2020 | MAILCHAMP | 88.40 | SUBSCRIPTION PROMOTE LIB |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 62.62 | 3250-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 12.61 | 3255-FILTER PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 88.89 | 3279-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | (6.98) | 3455-CREDIT HYD HOSE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 107.16 | 3455-PM FILTERS, SEALANT |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 590.56 | 3456-PLUGS, GRIP |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 559.74 | 3471-CONNECTOR, FUEL TREAT |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 30.83 | 3471-FILTER PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 73.66 | 4002-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 45.48 | 4006-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 94.64 | HARLEY RAKE FOR SKIDSTEER |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 380.32 | 3279-WIRING HARNESS |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 324.01 | 3455-HYDRAULIC HOSES |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 101.77 | 3482-DOOR HANDLE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 14.83 | 4008-FILTER PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 62.62 | 3209-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | MARTIN EQUIPMENT OF IL INC | 50.01 | 4008-FILTERS PM SERVICE |
| 486427 | 04/13/2020 | MCDONALD SUPPLY CO | 83.14 | |
| 486427 | 04/13/2020 | MCGRATH AUTOMOTIVE GROUP INC | 489.52 | 2606-EGR COOLER, GASKETS |
| | | | | , |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|----------|------------|------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | MCGRATH AUTOMOTIVE GROUP INC | 63.47 | 2606-ENGINE COVER GASKET |
| 486427 | 04/13/2020 | MCGRATH AUTOMOTIVE GROUP INC | 57.19 | 2609-CLAMP |
| 486427 | 04/13/2020 | MCGRATH AUTOMOTIVE GROUP INC | 525.61 | ISSUE#4465-THROTLE/ACUATO |
| 486427 | 04/13/2020 | MCMASTER-CARR | 15.06 | O-RINGS FOR DEW WATER FIL |
| 486427 | 04/13/2020 | MCW EVENTS LLC | 245.00 | REGISTRATION FEES |
| 486427 | 04/13/2020 | MCW EVENTS LLC | (245.00) | REFUND |
| 486483 | 04/15/2020 | MEAD & HUNT INC | 1,700.00 | AIR SERVICE CONSULTIN |
| 486461 | 04/15/2020 | MEDICAL ASSOCIATES | 268.80 | MEDICAL EXPENSES FOR |
| 486427 | 04/13/2020 | MEDICAL PRIORITY CONSULTANTS | 730.00 | J SNYDER PR DISPATCH |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 69.00 | 133-MICROWAVE BREAK ROOM |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 31.48 | CREEPER & BALL |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 7.98 | HINGE-BH OFFIC DOOR |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | (21.98) | MAILBOX RETURNED |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 2.28 | TV PLATE |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 9.98 | BRACKETS |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 27.65 | BUNKR OFICE DOOR UPSTAIRS |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 195.42 | LUMBER-USE AS GROUND SUPP |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 66.96 | SMALL HAND TOOLS |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 70.78 | |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 4.98 | BROOM HANDLE |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 24.92 | CASTERS FOR SPRAY TANK |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 12.84 | CLEANING RAGS-AH |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 3.68 | CLR FOR CLEANING SUPPLIES |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 33.71 | FBO TILE FLOOR SUPPLIES |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 64.93 | JANITORIAL SUPPLIES - FED |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 397.25 | LOCATE PAINT |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 97.20 | LUMBER & PLEXIGLASS |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 38.67 | MAILBOX, GASKET-DOG PARK |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 402.66 | MONTESSORI KITCHEN REPAIR |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 14.48 | REACH TOOLS, CLAW PICK UP |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 18.98 | SAW BLADES |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 17.94 | SEALANT-JOINT REPAIR-SUTT |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 19.46 | SHOP CLEANING SUPPLIES |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 9.99 | JANITORIAL SUPPLIES -5TH |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 7.96 | MARKING TAPE-CHVENLLE TRL |
| 486427 | 04/13/2020 | MENARDS LUMBER CO | 849.16 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | MERCY MEDICAL CENTER | 3.53 | STERILE GLOVES |
| 486427 | 04/13/2020 | METALCRAFT INC | 688.60 | BAR CODE TAGS FOR SIGNS |
| 486427 | 04/13/2020 | METALCRAFT INC | 10.07 | MISC CHARGES |
| 486374 | 04/10/2020 | MFPRSI | 186,232.18 | DED:0020 MFPRSI |
| 486473 | 04/15/2020 | MICHAEL C REISS | 336.00 | ARTWORK SOLD AT ART @ |
| 486427 | 04/13/2020 | MICHAELS ARTS & CRAFTS | 8.30 | HEMP STRING FOR REPORT |
| 486427 | 04/13/2020 | MICROSOFT CORPORATION | 17.50 | INTUNE, USED FOR MANAGEME |
| 486427 | 04/13/2020 | MID AMERICA METER | 598.00 | |
| 486427 | 04/13/2020 | MIDLAND SCIENTIFIC INC | 110.22 | SHIPPING-INV#6061307 |
| 486427 | 04/13/2020 | MIDLAND SCIENTIFIC INC | 296.11 | 5 GAL ALCOHOL AND NALGENE |
| 486427 | 04/13/2020 | MIDLAND SCIENTIFIC INC | 135.00 | FED EXCISE TX-INV#6061307 |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 2,486.00 | 2020.03 ALL OTHER VOUCHER |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 252.00 | 2020.03 PRO-R NED VOUCHER |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 6,376.00 | 2020.04 MOD REHAB HAP |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 18,515.00 | 2020.04 PORT OUT VOUCHER |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 163.00 | 2020.03 MOD REHAB HAP |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 4,901.00 | 2020.04 PBV HAP |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 666.08 | 2020.04 PORT VOUCHER ADMI |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 23.00 | 2020.02 ALL OTHER VOUCHER |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 339,916.00 | 2020.04 ALL OTHER VOUCHER |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 10,921.00 | 2020.04 NED VOUCHER HAP |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 4,155.00 | 2020.03 PRO-R ALL OTHER V |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 3,372.00 | 2020.04 HOMEOWNER HAP |
| ET200401 | 04/07/2020 | MIDWESTONE BANK | 1,753.00 | 2020.04 TENANT PROTECTION |
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| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|----------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | MIKE FINNIN FORD LLC | 3.85 | 1917-WASHER NOZZLE |
| 486427 | 04/13/2020 | MIKE FINNIN FORD LLC | 1,059.75 | #4443 SERVICE-FUEL PUMP |
| 486427 | 04/13/2020 | MIKE FINNIN FORD LLC | 40.54 | 0912-HEATER HOSE |
| 486427 | 04/13/2020 | MIKE FINNIN FORD LLC | 195.35 | 1826-SEAT BACK FRAME |
| 486427 | 04/13/2020 | MIKE FINNIN FORD LLC | 103.18 | 1829-WINDOW SWITCHES |
| 486427 | 04/13/2020 | MIKE FINNIN FORD LLC | 48.11 | 1809-WHEEL CENTER COVER |
| 486427 | 04/13/2020 | MIRACLE CAR WASH CORP | 14.72 | CAR WASH 6475 |
| 486480 | 04/15/2020 | MISCELLANEOUS | 10.05 | ADJUST LANDFILL FEES |
| 486427 | 04/13/2020 | MISCELLANEOUS | 0.00 | |
| 486427 | 04/13/2020 | MOBILEDEMAND | (124.95) | CREDIT FOR SURFACE SUPPLI |
| 486427 | 04/13/2020 | MOTION INDUSTRIES INC | 321.53 | COUPLING/GRID-DEW WTR PMP |
| 486427 | 04/13/2020 | MOTION INDUSTRIES INC | 31.98 | OIL SEALS |
| 486427 | 04/13/2020 | MOTION INDUSTRIES INC | 61.00 | 141-SHOULDER PIN & KEY |
| 486427 | 04/13/2020 | MOTION INDUSTRIES INC | 1,283.37 | PARTS-DRFT TUBE MIX/DRM T |
| 486427 | 04/13/2020 | MULGREW OIL COMPANY | 68.03 | FUEL/NOZZLE #4475 |
| 486427 | 04/13/2020 | MUTUAL WHEEL COMPANY | 217.69 | 3417-BRAKE DRUM, HARDWARE |
| 486427 | 04/13/2020 | MUTUAL WHEEL COMPANY | 75.68 | 141-AMBER SPINNER LIGHTS |
| 486427 | 04/13/2020 | MUTUAL WHEEL COMPANY | (12.59) | 141-CREDIT LIGHT |
| 486427 | 04/13/2020 | NAN MCKAY & ASSOCIATES, INC | 990.00 | |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | (3.58) | 119-CREDIT AIR FILTER |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 32.72 | 134-AIR TOOL LUBE |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 23.00 | 3911-OIL FOR PM SERVICE |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 55.49 | 4934-BATTERY |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 33.40 | STORES-OIL DYE |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 23.92 | 3450-FUSES |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 22.39 | 4006-FILTER HYDRO SERVICE |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 562.28 | JULE STORES-PM FILTERS |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 57.36 | 119-10W30 & 30W OIL |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 22.52 | 2704-SUCTION TUBE TAPE |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 35.80 | 119-AIR FILTERS - MOWERS |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 10.74 | 132-AIR FILTERS |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | (9.00) | 4934-CREDIT BATTERY CORE |
| 486427 | 04/13/2020 | NAPA AUTO PARTS & SUPPLY | 54.54 | JULE STORES-PM FILTER |
| 486427 | 04/13/2020 | NATIONAL BUSINESS FURNITURE | 649.24 | DESK CHAIR-JON D |
| 486427 | 04/13/2020 | NATIONAL RECREATION & PARK ASSOC | 81.83 | TRAINING MANUALS-DAN |
| 486427 | 04/13/2020 | NETWORK SOLUTIONS LLC | 139.00 | SSL CERTIFICATE FOR FREED |
| 486427 | 04/13/2020 | NETWORK SOLUTIONS LLC | 38.99 | DOMAIN RENEWAL DBQCOEMA.O |
| 486427 | 04/13/2020 | NETWORK SOLUTIONS LLC | 9.98 | GSCDUBUQUE MONTHLY EMAIL |
| 486427 | 04/13/2020 | NETWORK SOLUTIONS LLC | 14.38 | MONTHLY EMAIL CHARGE |
| 486427 | 04/13/2020 | NETWORK SOLUTIONS LLC | 89.97 | JULETRANSIT.NET RENEWAL |
| 486451 | 04/15/2020 | NICHOLS CONTROLS & SUPPLY | 138.50 | CORPORATE HANGAR HVAC |
| 486427 | 04/13/2020 | NORMAN & ASSOCIATES LLC | 1,875.00 | 1 REGISTRATION FEE |
| 486427 | 04/13/2020 | NORMAN & ASSOCIATES LLC | 11,250.00 | 6 REGISTRATION FEES |
| 486427 | 04/13/2020 | NORTHEAST IOWA COMMUNITY COLLEGE | 65.00 | |
| 486427 | 04/13/2020 | OFFICE DEPOT | 17.65 | PENTEL PENS |
| 486427 | 04/13/2020 | OFFICEMAX CONTRACT INC | 103.81 | LABEL WRITER, 5X8 TAB |
| 486427 | 04/13/2020 | OFFICEMAX CONTRACT INC | 6.76 | ENVELOPES #10 |
| 486427 | 04/13/2020 | OFFICEMAX CONTRACT INC | 35.42 | MEETING CATERING-COFFEE |
| 486427 | 04/13/2020 | OFFICEMAX CONTRACT INC | 25.95 | STYLUS, LABELS |
| 486474 | 04/15/2020 | ONLINE COMPUTER LIBRARY CENTER | 1,726.26 | CATALOGING AND METADA |
| 486427 | 04/13/2020 | O'REILLY AUTOMOTIVE INC | 34.37 | 4934-SWITCH |
| 486427 | 04/13/2020 | O'REILLY AUTOMOTIVE INC | 27.69 | 3207-SOLENOID |
| 486427 | 04/13/2020 | O'REILLY AUTOMOTIVE INC | 434.94 | 125BIG-TWO BATTERIES |
| 486427 | 04/13/2020 | O'TOOLE OFFICE SUPPLY COMPANY | 90.00 | 0'T00LES NOTARY STMPS |
| 486427 | 04/13/2020 | O'TOOLE OFFICE SUPPLY COMPANY | 271.82 | BINDERS, GRIPPER, BOXES |
| 486427 | 04/13/2020 | O'TOOLE OFFICE SUPPLY COMPANY | 155.00 | OFFICE SUPPLIES |
| 486427 | 04/13/2020 | O'TOOLE OFFICE SUPPLY COMPANY | 10.56 | |
| 486427 | 04/13/2020 | O'TOOLE OFFICE SUPPLY COMPANY | 488.50 | LAMINATOR-PARKS DIV |
| 486427 | 04/13/2020 | O'TOOLE OFFICE SUPPLY COMPANY | 206.42 | OFFICE SUPPLIES-WRRC |
| 486478 | 04/15/2020 | OVERDRIVE INC | 783.08 | ADULT AUDIO |
| | | | | |

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| 486478 | 04/15/2020 | OVERDRIVE INC | 542.79 | ADULT E-BOOKS |
| 486478 | 04/15/2020 | OVERDRIVE INC | 348.52 | ADULT CONTINUATIONS |
| 486478 | 04/15/2020 | OVERDRIVE INC | 1,500.00 | CONTENT SERVICE PLAN |
| 486427 | 04/13/2020 | PARKING METERS | 1.00 | |
| 486427 | 04/13/2020 | PARKING METERS | (1.00) | CREDIT CARD TEST |
| 486427 | 04/13/2020 | PARKING METERS | 3.00 | NOPROFIT TRAINING-PARKING |
| 486427 | 04/13/2020 | PARKING SERVICES | 60.00 | PARKING EXPENSES |
| 486427 | 04/13/2020 | PARKING SERVICES | 36.00 | PARKING |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 65.44 | BELTS- MOWERS#7143/7103 |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 45.00 | MATAI BAUER |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 269.17 | P100 MASKS |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 171.03 | |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | (75.00) | CR EVENT CANCEL FOR CB |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 45.00 | MATAI HARDEN |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 45.00 | MATAI MURRAY |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 45.00 | MATAI_KRAMER |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 1,675.00 | MAGNUS LEADERSHIP |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 45.00 | MATAI DURA |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 188.00 | TYVEK SUITS |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 72.00 | DOODLEPOLL SUBSCRIPTION |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 30.00 | JANITORIAL SUPPLIES FOR C |
| 486427 | 04/13/2020 | PAYPAL P-CARD PAYMENTS | 45.00 | MATAI SCHERRMAN |
| 486427 | 04/13/2020 | PIGOTT INC. | 510.00 | OFFICE SUPPLY |
| 486427 | 04/13/2020 | PITNEY BOWES INC | 149.49 | PITNEY BOWES POSTAGE MCH |
| 486427 | 04/13/2020 | PITNEY BOWES INC | 80.74 | PITNEY BOWES |
| 486463 | 04/15/2020 | PLATINUM HOSPITALITY LLC | 980.22 | BLACKHILLS - UTILITY |
| 486463 | 04/15/2020 | PLATINUM HOSPITALITY LLC | 4,511.88 | CONSTELLATION - UTILI |
| 486463 | 04/15/2020 | PLATINUM HOSPITALITY LLC | 20,755.08 | ALLIANT - ELECTRIC RE |
| 486468 | 04/15/2020 | PRAIRIE FARMS | 6,469.65 | FRANCHISE FEES |
| 486427 | 04/13/2020 | PRAIRIE MEADOWS RACETRACK AND CASIN | 72.80 | PRAIRIE MEADOWS FULLMER |
| 486427 | 04/13/2020 | PRODRYERS | 145.28 | PROPERTY MAIN - 5TH ST RE |
| 486427 | 04/13/2020 | PROJECTMANAGER.COM | 375.00 | ONLINE PROJ MNGR SOFTWARE |
| 486427 | 04/13/2020 | PUBLIC SAFETY CENTER | 48.88 | PUBLIC SAFETY CTR COVID19 |
| 486427 | 04/13/2020 | PWW MEDIA INC | 1,060.00 | REGISTRATION FEE |
| 486427 | 04/13/2020 | QUEST CONSTRUCTION DATA NETWORK LLC | 15.00 | ONLINE BID POSTING |
| 486427 | 04/13/2020 | RAY O HERRON CO, INC | 5,225.00 | RAY O HERRON HOLSTERS |
| 486442 | 04/15/2020 | RECORD AUTOMATIC DOORS INC | 281.15 | REPLACE TRANSMITTER O |
| 486427 | 04/13/2020 | REPUBLIC ELECTRIC COMPANY | 68.66 | FILTERS, THERMOSTAT |
| 486427 | 04/13/2020 | REPUBLIC ELECTRIC COMPANY | (4.49) | REMOVED TAX |
| 486427 | 04/13/2020 | RESTAURANTS | 21.45 | 3/10 BUSINESS LUNCH W KF |
| 486427 | 04/13/2020 | RESTAURANTS | 71.20 | 3/11 MEETING LUNCH CATERI |
| 486427 | 04/13/2020 | RESTAURANTS | 61.62 | 3/2 BUSINESS LUNCH MTG CV |
| 486427 | 04/13/2020 | RESTAURANTS | 127.90 | HAZWOPER/CONFND SPCE TRAI |
| 486427 | 04/13/2020 | RESTAURANTS | 88.57 | JIMMJOHNS_CHF FORUM |
| 486427 | 04/13/2020 | RESTAURANTS | 74.62 | |
| 486427 | 04/13/2020 | RESTAURANTS | 12.00 | 2/20 BUSINESS LUNCH W/KD |
| 486427 | 04/13/2020 | RESTAURANTS | 59.25 | 3/12 BUSINESS MTG CAT CV |
| 486427 | 04/13/2020 | RESTAURANTS | 399.60 | CATERING - STRATEGIC PLAN |
| 486465 | 04/15/2020 | RIVER CITY STONE | 608.54 | 61.16 TON 3 CLEAN STO |
| 486465 | 04/15/2020 | RIVER CITY STONE | 1,708.48 | 120.74 TON 3 CLEAN ST |
| 486427 | 04/13/2020 | RIVER CITY STONE | 403.46 | STONE - SHOP PARKING LOT |
| 486435 | 04/15/2020 | RMH SYSTEMS | 400.00 | CALIBRATION OF THE SC |
| 486427 | 04/13/2020 | ROCK AUTO | 116.54 | 134-TURN/STROBE LIGHTS |
| 486427 | 04/13/2020 | ROCK AUTO | 39.04 | 2603-LEFT HEAD LIGHT ASSY |
| 486427 | 04/13/2020 | ROCK AUTO | 148.29 | 2614-INDIRECT INJECTOR |
| 486427 | 04/13/2020 | ROCK AUTO | 37.31 | 2653-REAR A/C DRIVE BELTS |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 114.00 | 4050-MULCH BLADES |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 16.78 | AIR FILTER-CONCRETE SAW |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 53.68 | |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 97.44 | 3256-DECK BLADES SPARESET |
| | | | | |

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| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 20.00 | GREASE FOR MOWER#7132 |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 65.48 | 4052-BUSHINGS, HARDWARE |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 119.40 | 4052-GAGE WHEELS,BUSHINGS |
| 486427 | 04/13/2020 | ROEDER OUTDOOR POWER EQUIPMENT | 26.88 | COOLANT-JD TRACTORS |
| 486452 | 04/15/2020 | ROSETTA INGABORG ORTH | 350.00 | INGA WITSCHER COOKING |
| 486433 | 04/15/2020 | ROUSSELOT INC | 5,301.11 | FRANCHISE FEES |
| 486427 | 04/13/2020 | SADLER POWER TRAIN INC | 532.26 | 3204-RIGHT REAR SPRING |
| 486427 | 04/13/2020 | SADLER POWER TRAIN INC | 197.46 | BRAKE KIT #4420 |
| 486427 | 04/13/2020 | SADLER POWER TRAIN INC | 133.91 | 3201-CARRIER CNTR BEARING |
| 486427 | 04/13/2020 | SADLER POWER TRAIN INC | 70.48 | TRAILER PLUG, BK UP ALARM |
| 486427 | 04/13/2020 | SADLER POWER TRAIN INC | 10.03 | DUST PLUGS #4420 |
| 486427 | 04/13/2020 | SAMS CLUB #4973 | 18.93 | CLEANING SUPPLIES |
| 486427 | 04/13/2020 | SAMS CLUB #4973 | 192.69 | CLEANING SUPPLIES / COVID |
| 486427 | 04/13/2020 | SAMS CLUB #4973 | (12.38) | REFUND / TAXES / SAMS |
| 486427 | 04/13/2020 | SAMS CLUB #4973 | 299.96 | SHELVING UNITS:3RD FL STR |
| 486427 | 04/13/2020 | SECRETARY OF STATE | 30.00 | NOTARY RENEWAL-STECKLEIN |
| 486427 | 04/13/2020 | SHALOM RETREAT CENTER | 15.00 | LUNCHEON FOR ADMIN PROFES |
| 486427 | 04/13/2020 | SHALOM RETREAT CENTER | (15.00) | CONFERENCE REFUND |
| 486427 | 04/13/2020 | SHEEHAN AUTO ELECTRIC CORP | 668.08 | 2657-REPAIR ALTERNATOR |
| 486427 | 04/13/2020 | SHEEHAN AUTO ELECTRIC CORP | 298.18 | 2604-REPAIR ALTERNATOR |
| 486427 | 04/13/2020 | SHEEHAN AUTO ELECTRIC CORP | 532.60 | 2659-REPAIR ALTERNATOR |
| 486427 | 04/13/2020 | SHERWIN WILLIAMS COMPANY | 103.99 | 133-STEP LADDER |
| 486427 | 04/13/2020 | SHERWIN WILLIAMS COMPANY | 147.82 | PAINT/STAIN-PICNIC TABLES |
| 486427 | 04/13/2020 | SHERWIN WILLIAMS COMPANY | 93.94 | PAINT SUPPLIES |
| 486427 | 04/13/2020 | SHERWIN WILLIAMS COMPANY | (16.11) | RETURN |
| 486427 | 04/13/2020 | SINSINAWA DOMINICANS INC | (30.00) | |
| 486427 | 04/13/2020 | SIRCHIE ACQUISITION CO LLC | 89.76 | SIRCHIE-ZIP TIES |
| ET200405 | 04/07/2020 | SISCO | 230.87 | SHORT TERM DISABILITY |
| 486427 | 04/13/2020 | SOCIETY FOR HUMAN RESOURCES MGMT | 219.00 | SHRM MEMBERSHIP |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 262.98 | LUMBER-FLORA HORSHE PITS |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 337.92 | POSTS FOR STORAGE AREA |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 600.00 | TREATED TIMBERS FOR POLES |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 109.98 | HARDWARE |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 80.29 | LUMBER FOR BOAT FLOATS |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 149.47 | DOOR |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 38.94 | LUMBER FOR CONCRETE FORMS |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 12.48 | LUMBER-PICNIC TABLES |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 11.48 | POST FOR MAILBOX |
| 486427 | 04/13/2020 | SPAHN & ROSE LUMBER | 62.61 | SUPPLIES |
| 486427 | 04/13/2020 | SPRAY-LAND USA | 211.00 | HOSE REEL FOR SPRAY TANK |
| 486427 | 04/13/2020 | SQUARE INC | 15.00 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | SQUARE INC | 19.10 | 3/5 DC GRND TRANS HTL TO |
| 486427 | 04/13/2020 | SQUARE INC | 15.00 | PROPERTY MAINT - MCFC |
| 486427 | 04/13/2020 | SQUARE INC | 60.00 | SPRAYING STUDY GUIDES |
| 486427 | 04/13/2020 | SQUARE INC | 152.00 | 3/17 CATERING @ LEADERSHI |
| 486427 | 04/13/2020 | SQUARE INC | 126.00 | 3/17 LEADERSHIP TEAM CATE |
| 486427 | 04/13/2020 | SQUARE INC | 7.00 | |
| 486427 | 04/13/2020 | SQUARE INC | 20.99 | 3/3 GRND TRANS IN DC TG |
| 486427 | 04/13/2020 | SQUARE INC | 14.49 | 3/5 DC GRNDS TRNS TG |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 517.06 | |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 370.83 | OFFICE SUPPLIES |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 22.65 | BATTERIES FOR ENG TECH |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 410.80 | IPAD IPHONE CHARGERS |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 3.28 | ONE HOLE PUNCH |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 50.75 | BULLETIN BOARD, PUSH PINS |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 20.11 | CARDSTOCK FOR PROJ PSTCRD |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 137.48 | COFFEE FOR COUNCIL CHAMBE |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE STAPLES ADVANTAGE | 198.89 | ENG OFFICE SUPPLIES |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE STAPLES ADVANTAGE | 30.99 | PENS |
| | | | | |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 293.99 | STAPLES |

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| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 82.77 | STAPLES-LABELS |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 10.99 | 133-BUSINESS CARD HOLDER |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 6.99 | DRY ERASE MARKERS |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 12.74 | MEETING COFFEE |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 39.97 | SCREEN WIPES, CLOCK |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 488.32 | STAPLES COVID 19 |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 139.99 | STAPLES EXTERNAL HARD DR |
| 486427 | 04/13/2020 | STAPLES ADVANTAGE | 313.56 | STAPLES-GLOVES COVID19 |
| 486427 | 04/13/2020 | STAYBRIDGE HOTEL COMPANY | 244.16 | MILLER - LODGING |
| 486427 | 04/13/2020 | STAYBRIDGE HOTEL COMPANY | 244.16 | HUGHES - LODGING |
| 486427 | 04/13/2020 | STAYBRIDGE HOTEL COMPANY | 244.16 | WAGNER - LODGING |
| 486427 | 04/13/2020 | STEEL MART | 45.08 | PIPE FOR SIGN POST REPAIR |
| 486427 | 04/13/2020 | STEEL MART | 79.05 | STEEL-FE COLLECTION DOG |
| 486427 | 04/13/2020 | STEEL MART | 18.00 | STEEL-FEE COLLECT-PET PAR |
| | | | | |
| 486427 | 04/13/2020 | STEEL MART | 268.80 | STEEL FOR NEW SPRAYER |
| 486427 | 04/13/2020 | STEEL MART | 27.80 | STEEL FOR NEW SPRAYER |
| 486427 | 04/13/2020 | STEEL MART | 24.70 | STEEL-MISC PROJECTS |
| 486427 | 04/13/2020 | STEEL MART | 142.41 | STEEL-PET PARK/CAMPGROUND |
| 486427 | 04/13/2020 | STEEL MART | 13.20 | STEEL FOR SPRAYER |
| 486427 | 04/13/2020 | STETSON BUILDING PRODUCTS INC | 54.36 | LOCATE PAINT |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 16.16 | |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 14.99 | BAR OIL FOR CHAINS |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 83.89 | SMALL HAND TOOLS |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 25.66 | SMALL TOOLS FOR SEWER CRE |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 29.98 | SUPPLIES FOR FLOW METERS |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 17.99 | GARDEN SPRAYER |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 15.98 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 3.99 | RAIN GAUGE FOR THE OPERAT |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 16.57 | TOILET REPAIR PART |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 5.97 | UBOLTS FOR POOLS |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 3.99 | WIRE FOR DOWNTOWN SHOP |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 9.18 | BAGS FOR DISINFECTION WIP |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 14.97 | BLUE SHOP TOWELS |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 6.57 | BOLTS FOR UV-SUTTON POOL |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 5.59 | DOOR STOP FOR BUNKER HILL |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 11.99 | PLIERS FOR #4408 |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 67.96 | RAKES FOR CLEAN UP |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 17.99 | TAPE MEASURE |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 1.99 | U BOLTS FOR POOLS |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 5.98 | BLEACH |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 30.00 | CHAIN SAW SHARPENED |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 7.99 | DECON FOR PUMP STATION |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 10.01 | FASTENERS-MECH SHOP |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 48.63 | PLUMBING PARTS-SPRAYER |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 50.57 | REMOTE DOORBELLS-ALRT STF |
| 486427 | 04/13/2020 | STEVES ACE HARDWARE | 297.74 | WEED TRIMMING SUPPLIES |
| 486427 | 04/13/2020 | SUBSCRIPTIONS/MAGAZINES/WEBINAR | 0.99 | MONTHLY THEGAZETTE SUBSCR |
| | | SUPERIOR WELDING SUPPLY CO | 43.73 | 133-WELDING PPE SUPPLIES |
| 486427 | 04/13/2020 | | | |
| 486427 | 04/13/2020 | SUPERIOR WELDING SUPPLY CO | 216.54 | WELDING ARGON-SHOP |
| 486427 | 04/13/2020 | SUPERIOR WELDING SUPPLY CO | 294.25 | 141-CUTTING TORCH TIPS |
| 486427 | 04/13/2020 | SUPERIOR WELDING SUPPLY CO | 44.26 | WELDING SUPPLIES |
| 486427 | 04/13/2020 | SUPERIOR WELDING SUPPLY CO | 116.77 | 220-GROUND CLAMP, CABLE |
| 486438 | 04/15/2020 | SUSAN K PROCHASKA-KIEFER | 80.00 | ARTWORK SOLD AT ART @ |
| 486439 | 04/15/2020 | TAG COMMUNICATIONS INC | 640.00 | DMASWA WEBSITE MAINTE |
| 486439 | 04/15/2020 | TAG COMMUNICATIONS INC | 2,142.61 | DMASWA SOCIAL MEDIA |
| 486427 | 04/13/2020 | TARGET STORES | 38.79 | |
| 486427 | 04/13/2020 | TARGET STORES | 208.91 | FRIENDS TO GO PROJECT |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 31.64 | TAXI SERVICE: HOUSTON TX |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 7.44 | 3/4 DC GRND TRNS TG |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 8.68 | 3/5 DC GRNDS TRNS AM TG |
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| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 3.00 | TAXI SCOTTSDALE |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 16.53 | TAXI, SCOTTSDALE |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 79.62 | |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 31.20 | TAXI AIRPORT/HOTEL PLA |
| 486427 | 04/13/2020 | TAXI SERVICE-SHUTTLE SERVICES | 16.00 | TAXI SERVICE |
| 486378 | 04/10/2020 | TEAMSTERS LOCAL UNION #120 | 270.00 | DED:1310 UNION DUES |
| 486378 | 04/10/2020 | TEAMSTERS LOCAL UNION #120 | 2,565.00 | DED:1340 UNION DUES |
| 486378 | 04/10/2020 | TEAMSTERS LOCAL UNION #120 | 300.00 | DED:1311 UNION DUES |
| 486378 | 04/10/2020 | TEAMSTERS LOCAL UNION #120 | 26.00 | DED:1341 UNION DUES |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 600.12 | MECHANIC |
| 486469 | 04/15/2020 | TELEGRAPH HERALD | 925.00 | ADVERTISING FOR BATTE |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 12.00 | THONLINE MNTHLY SUBSCRPTN |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 31.00 | ZAC AGENDA 3/4/20 PUBLISH |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 38.44 | ZBA AGENDA 2/27/20 PUBLIS |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 53.01 | ZBA AGENDA 3/26/20 PUBLIS |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 425.08 | MEDIA SERVICES MGR |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 12.00 | TH MEDIA |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 600.00 | TRANSIT DISP SCHEDULER |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 34.20 | EVIDENCE NOTICE TH |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 600.12 | LIBRARY ASST PT |
| 486427 | 04/13/2020 | TELEGRAPH HERALD | 600.12 | MFC SITE SUPERVISOR |
| 486427 | 04/13/2020 | THE EASTERN IOWA AIRPORT | 24.00 | AIRPORT PARKING JENSEN |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 19.00 | KEYS/LANYARDS-STAFF |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 37.00 | |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 8.00 | OFFICE KEYS - SANDRA LARS |
| 486460 | 04/15/2020 | THE LOCKSMITH EXPRESS | 30.00 | 10 KEYS FOR FEDERAL B |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 8.00 | KEYS |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 21.75 | KEYS FOR CITY HALL |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 115.00 | LOCKS-PET PARK FEE BOX |
| 486427 | 04/13/2020 | THE LOCKSMITH EXPRESS | 13.40 | PROPERTY MAINT - MCFC |
| 486427 | 04/13/2020 | THEISENS INC | 323.20 | THE ENT WANT METE |
| 486427 | 04/13/2020 | THEISENS INC | 11.87 | GARDEN HOSE WASHERS & HOS |
| 486427 | 04/13/2020 | THEISENS INC | 95.97 | PANTS FOR LARRY |
| 486427 | 04/13/2020 | THEISENS INC | 16.99 | ROPE TO SECURE FLOAT ISLA |
| 486427 | 04/13/2020 | THEISENS INC | 99.98 | SWEATSHIRTS-ERIC KREMER |
| 486427 | 04/13/2020 | THEISENS INC | 11.16 | TIE DOWNS FOR SEWER EQUIP |
| 486427 | 04/13/2020 | THEISENS INC | 15.98 | TWO TOTES |
| 486427 | 04/13/2020 | THEISENS INC | 4.99 | DEODORIZER-SHOP |
| 486427 | 04/13/2020 | THEISENS INC | 39.99 | HERBICIDE-POND |
| 486427 | 04/13/2020 | THEISENS INC | 7.96 | JANITORIAL SUPPLIES - FED |
| 486427 | 04/13/2020 | THEISENS INC | 14.32 | KEYS FOR DUMPSTER ACCESS |
| 486427 | 04/13/2020 | THEISENS INC | 17.98 | LAUNDRY DETERGENT |
| 486427 | 04/13/2020 | THEISENS INC | 67.89 | LOCATE PAINT |
| 486427 | 04/13/2020 | THEISENS INC | 19.47 | MOP REFILLS FOR AH |
| | 04/13/2020 | THEISENS INC | | RETURNED U BOLTS |
| 486427 | 04/13/2020 | | (7.96) 1.65 | |
| 486427 | | THEISENS INC | | STRAP, HARDWARE-MONTESSO |
| 486427 | 04/13/2020 | THEISENS INC | 51.83 | TOOLS |
| 486427 | 04/13/2020 | THEISENS INC | 7.96 | U BOLTS-POOLS |
| 486427 | 04/13/2020 | THEISENS INC | 24.99 | FLASHLIGHT-PLT USE |
| 486427 | 04/13/2020 | THEISENS INC | 4.99 | GLUE FOR SHOP REPAIRS |
| 486427 | 04/13/2020 | THEISENS INC | 22.97 | LIGHT BULBS |
| 486427 | 04/13/2020 | THEISENS INC | 24.99 | SHOVEL FOR CLEAN UP |
| 486427 | 04/13/2020 | THEISENS INC | 15.33 | SINK REPAIR PARTS -TV TRU |
| 486427 | 04/13/2020 | THEISENS INC | 12.99 | SOFT MALLET |
| 486427 | 04/13/2020 | THEISENS INC | 46.46 | TIRES/TUBES-DOLLY IN SHOP |
| 486427 | 04/13/2020 | THEISENS INC | 19.38 | TOGGLE SWITCH #7123 |
| 486427 | 04/13/2020 | THEISENS INC | 27.99 | UNIFORM PANTS-KEVIN |
| 486427 | 04/13/2020 | THEISENS INC | 15.27 | WAX, SIMPLE GREEN, DETAIL |
| 486427 | 04/13/2020 | THEISENS INC | 11.97 | GLOVES |
| 486427 | 04/13/2020 | THEISENS INC | 59.98 | PANTS FOR JUD |
| | | | | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|----------|------------|------------------------------------|----------------|---------------------------|
| 486427 | 04/13/2020 | THEISENS INC | 15.27 | PARTS FOR LIGHTING |
| 486427 | 04/13/2020 | THEISENS INC | 8.96 | PROPERTY MAINT - FEDERAL |
| 486427 | 04/13/2020 | THEISENS INC | (3.00) | REFUND |
| 486427 | 04/13/2020 | THEISENS INC | 6.20 | RUBBER WASHERS #7135 |
| 486427 | 04/13/2020 | THEISENS INC | 16.49 | SALT FOR DOG PARK |
| 486427 | 04/13/2020 | THEISENS INC | 4.49 | TARP FOR SHOP USE |
| 486427 | 04/13/2020 | THEISENS INC | 29.99 | WEDGE BAR FOR SIGN REPAIR |
| 486427 | 04/13/2020 | THOMPSON TIRE & RETREAD | 312.12 | TIRES #4407 |
| 486427 | 04/13/2020 | THOMPSON TIRE & RETREAD | 1,683.44 | REAR AXLE TIRES #4425 |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 315.22 | 125BIG-FUEL TANK STRAPS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 57.47 | 1841-FRONT BRAKE PADS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 287.80 | 1910-FOUR BATTERIES |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 76.52 | 2610-FRONT BRAKE PADS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 17.06 | 2651-FLANGE GASKET |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 12.08 | 2653-FLAT WASHERS, NUTS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 63.63 | 2656-RADIATOR HOSE |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 16.80 | 2703-LED FLOOD LIGHT |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 67.32 | 2704-FILTER PM SERVICE |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 175.70 | 3233-BRAKE CHAMBERS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 98.14 | 3405-DEF INLET SCREEN |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 49.90 | 3409-MIRROR MOUNT KIT |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 89.13 | 3412-DRIVERS SEAT TRACKS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 18.56 | 3415-CHECK VALVE |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 206.85 | 3415-THREE BATTERIES |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 57.47 | 1820-FRONT BRAKE PADS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 55.30 | 2657-BRAKE CHAMBER |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 215.85 | 2659-THREE BATTERIES |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 27.04 | 3409-MIRROR MOUNT |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 38.84 | 3412-TWO RELAYS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | (214.29) | 3415-CREDIT FUELPUMP CORE |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 155.89 | 3417-BRAKE VALVE |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 57.47 | 1822-FRONT BRAKE PAD SET |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 56.87 | 3242-EBP SENSOR |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 16.58 | 3242-WASHERFLUID TANK CAP |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 38.84 | 3412-RELAYS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 13.60 | 3412-WIRE TERMINAL ENDS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 708.89 | 3415-ELECTRONIC FUEL PUMP |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 57.47 | 1843-FRONT BRAKE PADS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 170.25 | 26253-BUSHING, U BOLTS |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 42.71 | 2653-SERPENTINE BELT |
| 486427 | 04/13/2020 | THOMPSON TRUCK & TRAILER INC | 315.78 | 2657-UBOLTS,BUSHING,STRAP |
| 486467 | 04/15/2020 | TONY J STEFFEN | 330.00 | PER DEIM FOR LASERFIC |
| ET200406 | 04/07/2020 | TOTAL ADMINISTRATIVE SERVICES CORP | 1,945.44 | FY20 TASC - FSA |
| 486427 | 04/13/2020 | TRAVEL INSURANCE POLICY | 144.64 | 134-LUG NUT INDICATORS |
| 486427 | 04/13/2020 | TRAVEL INSURANCE POLICY | 22.75 | AIR TRAVEL INSURANCE |
| ET200412 | 04/15/2020 | TREASURER STATE OF IOWA | 28,119.00 | UTILITY EXCISE & SALES TA |
| ET200411 | 04/15/2020 | TREASURER STATE OF IOWA | 873.00 | RECREATION DEPT. SALES TA |
| 486427 | 04/13/2020 | TRI STATE QUALITY METALS | 125.00 | MAN HOLE DRAIN-PARK SHOP |
| 486427 | 04/13/2020 | TRI STATE TRUCK EQUIPMENT | 210.00 | BEACON LIGHT FOR NEWTRUCK |
| 486427 | 04/13/2020 | TRIMBLE SKETCHUP | 120.00 | ANNUAL SUBSCRIPTION |
| 486427 | 04/13/2020 | TRI-STATE HUMAN RESOURCES ASSOC | 25.00 | SEMINAR REGISTRATION |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 159.90 | 1907-REAR BRAKE CHAMBERS |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 603.40 | 3216-BRAKE DRUMS & SHOES |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 60.95 | 3412-BRAKE CHAMBER LR |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | (180.19) | 4915-CR BRK CHAMBER BRCKT |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 122.52 | 2692-TRANS DIPSTICKS |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 81.05 | 3216-FAN CLUTCH SOLENOID |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 98.78 | 3241-PLASTIC 1/4 FENDERS |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 112.52 | 2692-DIPSTICKS & FREIGHT |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 147.00 | 3231-BEACON LIGHT |
| | | | | |

| CK NBR | CHECK DATE | VENDOR | PAYMENT AMOUNT | DESCRIPTION |
|--------|------------|-----------------------------------|-----------------|---------------------------|
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 60.95 | 3412-REAR BRAKE CHAMBER |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 143.90 | 4911-AIR DRYER |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 128.15 | 2680-PSI SENSOR |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 60.95 | 3205-BRAKE CHAMBER |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 60.95 | 3216-BRAKE CHAMBER |
| 486427 | 04/13/2020 | TRUCK COUNTRY OF IOWA INC | 137.46 | 3415-BRAKE CHAMBER |
| 486427 | 04/13/2020 | TRUPANION | 232.24 | TRUPANION K9 |
| 486470 | 04/15/2020 | UNION HOERMANN PRESS | 134.61 | FRANCHISE FEES |
| 486370 | 04/10/2020 | UNITED WAY SERVICES INC | 214.00 | DED:1700 UNITED WAY |
| 486471 | 04/15/2020 | UNIVERSITY OF DUBUQUE | 1,091.36 | FRANCHISE FEES |
| 486427 | 04/13/2020 | UPS GROUND FREIGHT | 16.31 | SHIPPING |
| 486427 | 04/13/2020 | UPS GROUND FREIGHT | 19.89 | SHIPPING FOR LAB (JOYCE F |
| 486427 | 04/13/2020 | UPS SUPPLY CHAIN SOLUTIONS INC | 44.93 | UPS |
| 486427 | 04/13/2020 | USPS | 23.70 | USPS EVIDENCE TO LAB |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 797.68 | |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 54.88 | DEW-55-02 - MATERIALS |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | (84.75) | RETURNED SUPPLIES |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 63.10 | TABLE SHOP LIGHT |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 26.97 | ELECTRICAL PLUG FOR SHOP |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 127.12 | ELECTRICAL SUPPLIES-SHOP |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 192.37 | LIGHTS FOR SHOP |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 10.58 | YELLOW WIRE POUCH |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 80.92 | BULBS FOR MCC USE-WRRC |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 57.09 | FLAG POLE LIGHTING |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 114.18 | LIGHTS-FLAG POLE WASHINGT |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 20.61 | PHOTO EYE FOR LIGHTING |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 2,137.50 | PRO/HYDR-LIT-75-04 |
| 486427 | 04/13/2020 | VAN METER INDUSTRIAL INC | 46.75 | SECURITY LIGHTING-SUTTON |
| 486427 | 04/13/2020 | VAN-WALL EQUIPMENT CO | 316.35 | NEW CUPS FOR GREENS |
| 486427 | 04/13/2020 | VAN-WALL EQUIPMENT CO | 498.15 | RAKES, CUP SLEEVES |
| 486427 | 04/13/2020 | VERIZON WIRELESS SERVICES LLC | 16,278.51 | PHONES BILLS FOR CITY |
| 486427 | 04/13/2020 | VISTAPRINT.COM | 191.98 | RETRACTABLE BANNER SINGLE |
| 486427 | 04/13/2020 | WALMART | (12.23) | |
| 486427 | 04/13/2020 | WALMART | 50.64 | BEVERAGES/SNACKS WORKSHOP |
| 486427 | 04/13/2020 | WALMART | 107.90 | CATERING FOR PROGRAMS |
| 486427 | 04/13/2020 | WALMART | 28.85 | DISINFECTING WIPES |
| 486427 | 04/13/2020 | WALMART | 25.19 | LYSOL, TISSUES-AH |
| 486427 | 04/13/2020 | WALMART | 8.88 | WOOD DRYING RACK |
| 486427 | 04/13/2020 | WALMART | 0.87 | BUNS FOR SNACK BAR |
| 486427 | 04/13/2020 | WALMART | 18.80 | SLT/PEPR SHAKERS, BUNS |
| 486427 | 04/13/2020 | WALMART | 14.99 | SUGAR DISPENSERS PATRON |
| 486472 | 04/15/2020 | WESTPHAL & COMPANY, INC | 75.00 | SERVICE CALL FOR LIBR |
| 486427 | 04/13/2020 | WHOLESALE DIRECT INC | 199.74 | 3203-HYDRAULIC MOTOR |
| 486444 | 04/15/2020 | WISCONSIN INDEPENDENT NETWORK LLC | 905.00 | MONTHLY INTERNET SERV |
| | | | \$ 2,396,999.64 | |

ITEM TITLE: Comiskey Park Wellmark Grant Application Approval

SUMMARY: City Manager recommending approval of the submission of

a grant application to Wellmark Foundation for a 2020 Large MATCH Grant for the Re-Imagine Comiskey

City Manager Memo

Consent Items #5.

Project.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Approve

ATTACHMENTS:

City of Dubuque

Description Type

Comiskey Park Wellmark Grant Application-MVM

Memo

Staff memo Staff Memo

Comiskey Park Wellmark Grant Application Supporting Documentation





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Re-Imagine Comiskey - Wellmark Foundation 2020 Large MATCH Grant

Application Submission Approval

DATE: April 13, 2020

Leisure Services Manager Marie Ware recommends City Council approval of the submission of a \$100,000 grant application to Wellmark Foundation for a 2020 Large MATCH Grant for the Re-Imagine Comiskey project. This grant requires a match of \$100,000. These funds would be used towards a splash pad and more opportunities for basketball and a new playground, which is just one portion of the larger Comiskey Park Improvement Project.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager Marie L. Ware, Leisure Services Manager





TO: Michael C. Van Milligen, City Manager

FROM: Marie L. Ware, Leisure Services Manager

SUBJECT: Re-Imagine Comiskey Wellmark Foundation 2020 Large MATCH Grant

Application Submission Approval

DATE: April 10, 2020

INTRODUCTION

The purpose of this memorandum is to request approval of the submission of a Re-Imagine Comiskey Wellmark Foundation 2020 Large MATCH Grant application.

BACKGROUND

The 3.74-acre Comiskey Park serves as the only convenient outdoor space for Dubuque's low-income Washington and North End Neighborhoods. The current Comiskey Park has a playground (circa 1994) with some older pieces, tennis court (circa 2005), softball diamond with skinned infield, 18-stall parking lot, small skate park (circa 2005), basketball court (2005), community center (2002) and open space used for soccer, rugby and community events. Existing amenities are overused and do not meet current recreation demands.

The City of Dubuque purchased an adjacent 1.95-acre parcel for the Bee Branch project which expanded Comiskey Park after the project completion. Expansion efforts will increase recreation access, enhance quality of life and improve health outcomes for Dubuque's disadvantaged households.

The City of Dubuque was awarded a \$508,000 Land and Water Conservation Fund (LWCF) Outdoor Recreation Legacy Partnership (ORLP) Program grant to expand outdoor recreational opportunities in the park. The National Park Service grant is managed through the lowa Department of Natural Resources. The city has budgeted a match of the grant of \$693,277 in six capital improvement projects. The total project was estimated to be \$1,201,277 at the time of that grant.

Saiki Design was selected to assist with the community engagement process. The process was branded Re-Imagine Comiskey. Saiki Design along with the assistance of the Leisure Services, Engineering, Human Rights, Planning, and Neighborhood Development Departments created a community engagement plan. This engaged residents and community partners into a process to Re-Imagine Comiskey. That

process is nearing completion with preliminary designs gaining further input from the residents and community partners.

DISCUSSION

The community engagement process to Re-Imagine Comiskey had some very clear priorities coming from residents and partners. They desired a splash pad, more opportunities for basketball and a new playground. The opportunity and deadline of the grant was prior to completing full community engagement however these two amenities started and have remained as priorities. In a future memo when the report and plan is final and ready for adoption all the input and processes will be summarized in more detail.

The project priorities aligned with Wellmark Foundation's grant priorities which include safe environments in which to be physically active. The grant had a dollar for dollar match requirement with a maximum ask of \$100,000 with the project needing to be completed in two years.

The public input had the top two features of the Re-Imagined Comiskey as basketball and splash pad at the time of the grant application. A grant request of \$100,000 for these two amenities was submitted for a Wellmark grant project total of \$369,200. This is just one portion of the larger Comiskey Park improvement. The grant, if awarded would be added to the total project budget.

RECOMMENDATION

I respectfully request approval of the submission of a Re-Imagine Comiskey Wellmark Foundation 2020 Large MATCH Grant application.

cc: Jenny Larson, Budget Director Stephen Fehsal, Parks Division Manager

The Wellmark Foundation

2020 Large MATCH Grant Application

The Wellmark Foundation is an independent licensee of the Blue Cross and Blue Shield Association.

Preparation

Before beginning the application, review the guidelines and requirements in the Wellmark Foundation Matching Assets to Community Health 2020 Request for Proposal.

This application is an Adobe PDF fillable form. To best complete this application, use Adobe Acrobat. The latest version of Adobe Acrobat can be downloaded for free from https://get.adobe.com/reader/otherversions/.

Completed applications and required attachments must be submitted to <u>WellmarkFoundation@wellmark.com</u> by 5:00 PM CST on Friday, February 21, 2020.

| Organization Information Organization Name: City of Dubuque Leisure Services | | 8 | |
|---|------------------------|-------------------------------|-------------------|
| Mailing Address: 2200 Bunker Hill Road | | | |
| City: Dubuque | | State: Iowa | Zip: <u>52001</u> |
| Website: www.cityofdubuque.org | | Addition to the second second | |
| Type of Organization: 501(c)(3) Government Entity Organization's 9-digit Tax ID number: 42-6004596 | Other: | | |
| Primary Contact Information First Name: Marie | Last Name: Ware | | |
| Organization Name: City of Dubuque Leisure Services | | | |
| Title: Leisure Services Manager | | | 3 |
| Mailing Address: 2200 Bunker Hill Road | . , . ! | | |
| City: Dubuque | 4 | State: Iowa | Zip: <u>52001</u> |
| Email Address: mware@cityofdubuque.org | | | |
| Telephone Number: <u>563-589-4264</u> | | | |
| Secondary Contact Information First Name: Steve | Last Name: Fehsal | 1 1 1 1 1 1 1 | |
| Organization Name: City of Dubuque Leisure Services | | | |
| Title: Park Division Manager | | | 1 a 1 2 |
| Mailing Address: 2200 Bunker Hill Road | | | |
| City: Dubuque | | State: Iowa | Zip: <u>52001</u> |
| Email Address: sfehsal@cityofdubuque.org | | | |
| Telephone Number: <u>563-589-4260</u> | | | |
| Project Information Project Name: Re-Imagine Comiskey - Splash Pad and Basketball | Courts | 200 | |
| City: Dubuque | County: Dubuque | | State: Iowa |
| Project website: www.cityofdubuque.org/comiskey | | | |
| Project start date: <u>June 1, 2020</u> Project end d | ate: December 31, 2021 | | |
| Amount requested: \$100,000 | | | <u> </u> |
| Total Project Budget: Basketball and Splash pad only =\$369,200 | | | |
| Amount Secured/Raised-to-date: \$1,201,277 for total redevelopm | ent project | = | |

Detailed Project Information

| The Wellmark Foundation has identified two areas of focus. We are looking for sustainable solutions within the two areas bel | OW. |
|--|-----|
| Select which one best aligns with the project. | |

Access to and consumption of healthy foods

✓ Safe environments in which to be physically active

1. Describe the project.

The grant project proposed involves the addition of a splash pad and expansion of basketball courts. These improvements are only two of the improvements that will be incorporated as a larger Comiskey Park redevelopment project. A community engagement process is nearing completion and that process has identified these two projects as top picks for Comiskey Park redevelopment. A splash pad would provide free water play for all ages and a place to cool down in the summer as many of the neighboring homes do not have air conditioning, plus there is not an outdoor swimming pool within walking distance of this neighborhood. The expansion of basketball courts would serve to add capacity to already overcrowded courts. Both provide active, accessible outdoor recreation to a variety of age groups.

Comiskey Park located at 255 E. 24th Street serves as the largest convenient outdoor space for Dubuque's low-income Washington and North End Neighborhoods. Comiskey Park currently has a playground (circa 1994), tennis court (circa 2005), softball diamond with skinned infield, 18-stall parking lot, small skate park (circa 2005), two basketball courts (2005), small community center (2002) and open space used for soccer, rugby and community events. Existing amenities are overused (loved to death) and do not meet current recreation demands. Recently the park was expanded by almost 2 acres making it a 5.7 acre parcel. Expansion and redevelopment efforts will increase recreation access, enhance quality of life and improve health outcomes for Dubuque's disadvantaged households.

2. What are the goals and objectives of the project?

Goal: To create a true community space that encourages both active and passive participation, initiates diverse interaction and appeals to all demographics and abilities.

Objectives:

- To utilize the projects robust community engagement strategy to strengthen community relationships and increase the lines of communication between the Leisure Services Department and the community. Through this improved connection, the Department will be able to better inform the community of its services and programs as well as receive feedback on how to improve upon them.
- To create a connected space which allows for efficient access to all amenities and adjoining spaces as well as allowing for user groups to easily monitor their dependents. This will be accomplished through a combination of feedback from the community engagement process and experienced professionals to ensure well designed and located amenities.
- To decrease the current poor perception of the neighborhood as being "unsafe" by increasing park activity (both passive and programmed) through updated amenities, increased lighting, and quality maintenance. Through the development of a volunteer park champion program, members of the community could be present throughout the day to increase access to amenities and monitor the area for undesirable activity.
- To develop new and innovative programming for all that; promotes healthy lifestyles, utilizes current and new partners, encourages participant diversity and increases eco-education.

3. How did you identify the need for the project?

Approximately eight years ago conversations began with the North-End Neighborhood Association on the need to update the park, increase programming and increase safety. At the same time the number of arrests and police activity in the area was spiking. The City of Dubuque and community undertook a Safe Community Task Force and study. The City began putting together funding for park improvements and over the coming years sought grants to match this city funding.

Imagine Dubuque is Dubuque's recently adopted Comprehensive Plan. A year-long process of public engagement focused on considering efforts and projects for making the city a more viable, livable and equitable community. It showed the community desired to establish places for creative expression, camaraderie and learning. They desired improved perceptions of community safety and specifically called out promoting healthy lifestyles. The plan outlines providing recreational opportunities for all and promoting recreation and services in all neighborhoods.

The City Council identified Comiskey Park redevelopment in their Goals and Priorities for the last five years. This has allowed emphasis on gaining the funding necessary and for the planning to kickoff and be where we are today. The need for the specific project was determined through community engagement that is described in question #6.

4. What are you attempting to solve by implementing the project? Why?

Comiskey Park is the city's most distressed neighborhood as is outlined in question #5.

Due to the lack of yard space in the neighborhood it is one of our most used parks. The two aged basketball courts are not enough for the number of patrons wishing to use them. Public input from kids shared the desire to have a court for younger players so they would feel welcome and be able to play basketball. The age of the park amenities makes them hard to maintain and this leads to park users having little pride in their park resulting in increased vandalism. Unfortunately, the park has a negative connotation in the community because of the neighborhoods deterioration and diverse population. Those that live in the area know it is an active park and it is used more than all the parks in the Dubuque park system. The splash pad and basketball courts are both free amenities and thus are available to all community members regardless of their socio-economic status.

Although the neighbors are in the park in great numbers, there still is a sense by numerous individuals, some neighbors and the community that the park is not safe. The community input through the engagement process identified a splash pad as the #1 amenity to add to the Park. This would create an amenity that would is accessible to persons of varying abilities and would be free for all to use. These two amenities are both activities that engage an active lifestyle that includes physical movement and physical activity. This active lifestyle is a needed to address the statistics outlined in question #5. They can both be enjoyed by persons of many ages and cultures. They both encourage social interaction of community members.

Some of the safety issues and concerns of safety will be addressed in other park features including lighting and opportunities of spaces where neighbors meet neighbors.

5. Who will benefit and how? Include relevant demographics such as number of residents within the community, city or county; community/county health statistics; workforce; population; etc.

Iowa Youth Survey, 2014, for Dubuque Co. (Sampling of 6th, 8th & 11th grades combined) showed only 13% of Dubuque Co. survey respondents reported being physically active at least 60 minutes 4 days per week, compared to 12% of all Iowa respondents. The Dubuque County 2019-21 Community Health Needs Assessment Health Improvement Plan (CHNA-HIP) identified Dubuque County has 42% of adults characterized as obese and 24% are physically inactive. One goal established is to improve physical activity opportunities/environments.

Comiskey Park is in the Washington & North-End Neighborhoods. Families in Dubuque Co. census tracts 1, 3, 4, 5, and 6 where Comiskey serves are economically distressed. Median household incomes range from \$23,109-\$41,868, well below the national & state levels. Poverty ranges from 19.6-31.2% compared to the Iowa rate of 12.6%. Unemployment is elevated up to 7.5%. Residents near Comiskey Park also suffer from poor mobility; approximately 25% of workers 16 years and older in have no access to a vehicle. The area surrounding Comiskey Park is disproportionately minority and low-income. Minority rates are 25.2-30.7%, compared to 9.5% in Dubuque. A high percentage of residents living near Comiskey Park rely upon Food Stamps and Supplemental Nutrition Assistance Program (SNAP) benefits (32.2% nearly three times higher than the 12.7% city-wide rate). The park is heavily used by the neighborhood. The homes have no yards in the front or back of the house. The park is their yard. Waits occur for people seeking to use the facilities, especially the basketball courts. The park serves up to 8,180.8 people per square mile creating competing demands among neighborhood residents. Comiskey Park is the only large flat green space close to these residents' homes and current amenities do not adequately serve their needs.

6. Who are the critical stakeholders/key partners necessary for the success of the project and how are they being engaged?

A park planning process was developed to ensure that the City heard from the neighbors and current user groups in the park. An emphasis was placed to ensure participation of minorities and persons that are not likely to come to the meeting at 7 pm at night. A number of these engagement opportunities have already happened through the Re-Imagine Comiskey park renovation planning process.

1-2020 community kick-off included interactive exercises for the over 50 residents of all ages who attended to help identify opportunities, vote on amenities and small group discussions. Shortened version of the exercises were completed with a community engagement class at the Alternative Learning Center (the School District's alternative high school).

2-2020 HipHop PARKitecture music-infused workshop with youth age 10-17 explored city park planning and urban design through hip hop culture. 15 youth plus adults in hands-on activities and group discussions, created vision boards, small groups creation a park concept. A second PARKitecture event is planned for teens at the Multicultural Family Center.

2-2020 Individual stakeholder groups meetings with consultants including the North-End Neighborhood Association, Fountain of Youth (a non-profit working with ex-offenders to reintegrated into the Dubuque Community), community program partners including the Community Policing Officers, local businesses in the Park neighborhood, and parent user groups including representative of the parent teacher organizations from Prescott and Fulton Elem Schools, 2-3 blocks from park.

Jan-Feb 2020 Re-Imagine Comiskey Community survey answered by over 160. Survey translated and completed with over 35 Marshallese Dubuquers at a Crescent Community Health Center event. A Marshallese church is off one corner of the park and has

been engaged into the process. 3-2020 Reveal event of concepts planned for future community refinement of two park plans.

7. How will the project continue to provide value to the community over time? How will you ensure the project is sustainable?

The City commits to all maintenance necessary after a project is complete. The re-imagined park will continue to provide value to the City of Dubuque by saving on maintenance costs due to the updating of the amenities of the park. As a result the city will heavily implement maintenance and sustainability into the redeveloped park design.

Leisure Services currently provides Free Neighborhood programs ranging from a 3-year old preschool, for around 20 to 25 children each school year, to outdoor adult basketball leagues which attract close to 30 players and over 100 spectators on average nightly. Partners like the Dubuque Pony League and the Dubuque Soccer Academy provide free access to baseball and soccer programs and camps. The Iowa State University Extension provides outdoor education classes both along the Bee Branch Park Waterway and within the Comiskey Park building. Local businesses have partnered to offer free programs like youth and adult karate. The Summer Playground Explorations programs daily attendance ranges from 12-30 children. During this program, local youth are provided the safe location for STREAM activities to spend their summer with City staff who serve as mentors, teachers, & friends. Since 2009, each year over 1,100 free meals (either breakfast and lunch or snack and dinner) are provided to youth at the park.

8. Once the project is complete, how will you measure if you have achieved the stated goals and objectives? How will you evaluate the overall impact and effectiveness of the project?

Measures:

- Number of new programs annually as well as any new programs or activities in current programs offered related to or having some component of basketball
- · Number of participants in programs in current programs offered related to or having some component of basketball
- Number of Events in the park
- · General counts on attendance at splash pad and times of day splash pad used
- · Periodic site and program evaluations
- Local Crime Statistics
- 9. Describe how you plan to obtain the required dollar-for-dollar match amount. Remember that half of the required match amount can be in-kind goods and services, while the other half must be financial. Include all in-kind and financial commitments that have been made or secured to-date.

The basketball courts and splash pad are currently estimated at a total project cost of \$369,200. Based on an estimate today, the total Comiskey Park project is estimated at \$2,304,625. These estimates are very early as the full concepts haven't been completed. Funding to match the Wellmark Grant has already been secured and is much greater than the 1:1 match required. The City of Dubuque has budgeted \$693,277 in six capital improvement project budgets. The City was also awarded a \$508,000 Land and Water Conservation Fund (LWCF) Outdoor Recreation Legacy Partnership (ORLP) Program grant. There is a request in the City FY 22 budget for an additional \$87,700 for park development. These are Community Development Block grant funds to be used in Comiskey Park to assist with equity efforts regarding outdoor recreational amenities. The request, if funded, would be in the City's adopted budget at the end of March 2020. The combined total is \$1,288,977. Through the public input process, once concepts are shown and people get to weigh in on their most important park redevelopment components, some of the total estimated expenses would be eliminated. The match funding for this Wellmark grant for the top two public input amenities (basketball and splash pad) is secured in the grant funding and city funding outlined above.

10. How would a grant from The Wellmark Foundation impact your project and fundraising efforts?

With the new enthusiasm in the park and the ideas being generated into the Re-Imagine process, this grant funding can serve as a springboard to challenge and engage businesses in the area to participate in the park redevelopment funding. It also could serve as a match to a new funding stream or another grant.

The grant would allow the city and grant funding to go further into the list of park redevelopment amenities. For example, the cost of the splash pad and basketball courts does not include seating areas, drinking fountains and other amenities that will not only be required but allow for people to spend more time in the park and get engaged into other activities. We do know of numerous stories from children that they are told by the adults in their household not to come home all day. The park, programs and staff present plus the amenities allow those children to be involved in positive activities. That is why the additional amenities such as tables, benches, shade and more will be so important to the overall park redevelopment.

Organization Overview

11. Provide an overview of your organization's mission, work and expertise. Include any experience your organization has in administering projects of this kind.

2034 City of Dubuque vision is "Dubuque 2034 is a sustainable and resilient city and an inclusive and equitable community. Dubuque 2034 has preserved our Masterpiece on the Mississippi, has a strong diverse economy and expanding connectivity. Our residents experience healthy living and active lifestyles; have choices of quality, livable neighborhoods; have an abundance of fun things to do; and are engaged in the community." The mission is "Dubuque city government is progressive and financially sound with residents receiving value for their tax dollars and achieving goals through partnerships. Dubuque city government's mission is to deliver excellent municipal services that support urban living; contribute to an equitable, sustainable city; plan for the community's future; and facilitate access to critical human services."

The City Council Goals are available at www.cityofdubuque.org/councilgoals. The four goals that most relate to this project are 1. Vibrant Community" Healthy and Safe, 2. Partnership for a Better Dubuque: Building Our Community that is Viable, Livable and Equitable 3. Diverse Arts, Culture, Parks and Rec Experiences and Activities and 4. Livable Neighborhoods: Great Place to Live. The Comiskey Park expansion and renovation was a 2017-2019 City Council Top Priority in their Management Agenda and has remained there throughout the funding, grant writing, and planning processes.

The City as a partner is skilled at major construction projects. Park Division Manager Steve Fehsal recently completed the Flora Skatepark Project & a neighborhood park development. Leisure Services Manager Marie Ware has handled all aspects of project planning, development, grant writing and reporting and other details regarding major projects like this park renovation.

| 12. | Has you | r organiza | tion receive | ed grant fui | nding from | The Wellm | ark Found | lation withi | n the past fiv | ve years? | | |
|-----|-----------|-------------|--------------|--------------|----------------------------------|-----------|-----------|--------------|----------------|------------|-------|-------|
| | ☐ Yes | ✓ No | | | | | | | | | | |
| | If Yes, w | hen and fo | or what? | | | | | | | | | |
| | | | | 1 | artner with th or the Flora F | | - | ation of Gre | eater Dubuque | and Kids | in Du | buque |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 13. | Has you | r organiza | tion applie | d for grant | funding fror | m The Wel | lmark Fou | ındation wi | thin the past | five years | s? | |
| | ☐ Yes | ✓ No | | | | | | | | | | |
| | If Yes, w | hen and fo | or what? | | | | | | | | | |
| | | | | | | | | | | | | |

Include the following attachments with your application: Required

- 1. A copy of your IRS Determination Letter. If you are a government entity, we recognize that you do not have a determination letter. (PDF) Attach IRS Letter
- 2. A detailed project budget that shows the expenses associated with the project. If your organization has secured funding, include a listing of the amounts and funding sources. (PDF, Microsoft Excel or Word) Attach detailed budget
- 3. A high-level timeline for the project. Not that the project must be completed by December 2022 in order to be considered for 2020 Large MATCH Grant. (PDF, Microsoft Excel or Word)

 Attach high-level timeline

Optional

1. Any pertinent materials you would like to share such as renderings, photos, letters of support, etc. Combine material into no more than two PDF or Microsoft Excel or Word files. Attach additional materials

Completed applications and required attachments must be submitted to <u>WellmarkFoundation@wellmark.com</u> by 5:00 PM CST on Friday, February 21, 2020.

The application and attachments need to be sent via email as attachments. Do not use file sharing sites to submit the application.

If you have questions about the grant process or need assistance with the application, contact: WellmarkFoundation@wellmark.com or (515) 376-6420.

Required Federal Accessibility and Nondiscrimination Notice



Discrimination is against the law

Wellmark complies with applicable federal civil rights laws and does not discriminate on the basis of race, color, national origin, age, disability or sex. Wellmark does not exclude people or treat them differently because of their race, color, national origin, age, disability or sex.

Wellmark provides:

- Free aids and services to people with disabilities so they may communicate effectively with us, such as:
 - · Qualified sign language interpreters
 - Written information in other formats (large print, audio, accessible electronic formats, other formats)
- Free language services to people whose primary language is not English, such as:
 - · Qualified interpreters
 - · Information written in other languages

If you need these services, call 800-524-9242.

If you believe that Wellmark has failed to provide these services or discriminated in another way on the basis of race, color, national origin, age, disability or sex, you can file a grievance with: Wellmark Civil Rights Coordinator, 1331 Grand Avenue, Station 5W189, Des Moines, IA 50309-2901, 515-376-4500, TTY 888-781-4262, Fax 515-376-9073, Email CRC@Wellmark.com. You can file a grievance in person, by mail, fax or email. If you need help filing a grievance, the Wellmark Civil Rights Coordinator is available to help you. You can also file a civil rights complaint with the U.S. Department of Health and Human Services Office for Civil Rights electronically through the Office for Civil Rights Complaint Portal available at https://ocrportal.hhs.gov/ocr/portal/lobby.jsf, or by mail, phone or fax at: U.S. Department of Health and Human Services, 200 Independence Avenue S.W., Room 509F, HHH Building, Washington DC 20201, 800-368-1019, 800-537-7697 (TDD).

Complaint forms are available at http://www.hhs.gov/ocr/office/file/index.html.

ATENCIÓN: Si habla español, los servicios de asistencia de idiomas se encuentran disponibles gratuitamente para usted. Comuníquese al 800-524-9242 o al (TTY: 888-781-4262).

注意:如果您说普通话,我们可免费为您提供语言协助服务。请拨打800-524-9242或 (听障专线:888-781-4262)。

CHÚ Ý: Nếu quý vị nói tiếng Việt, các dịch vụ hỗ trợ ngôn ngữ miễn phí có sẵn cho quý vị. Xin hãy liên hệ 800-524-9242 hoặc (TTY: 888-781-4262).

NAPOMENA: Ako govorite hrvatski, dostupna Vam je besplatna podrška na Vašem jeziku. Kontaktirajte 800-524-9242 ili (tekstualni telefon za osobe oštećena sluha: 888-781-4262).

ACHTUNG: Wenn Sie deutsch sprechen, stehen Ihnen kostenlose sprachliche Assistenzdienste zur Verfügung. Rufnummer: 800-524-9242 oder (TTY: 888-781-4262).

تنبيه: إذا كنت تتحدث اللغة العربية, فإننا نوفر لك خدمات المساعدة اللغوية، المجانية, اتصل بالرقم 802-9242-80 أو (خدمة الهاتف النصي: 4262-887-888).

ສິ່ງຄວນເອົາໃຈໃສ່, ພາສາລາວ ຖ້າທ່ານເວົ້າ: ພວກເຮົາມີບໍລິການຄວາມຊ່ວຍເຫຼືອດ້ານພາສາ ໃຫ້ທ່ານໂດຍບໍ່ເສຍຄ່າ ຫຼື 800-524-9242 ຕິດຕໍ່ທີ່. (TTY: 888-781-4262.)

주의: 한국어 를 사용하시는 경우, 무료 언어 지원 서비스를 이용하실 수 있습니다. 800-524-9242번 또는 (TTY: 888-781-4262)번으로 연락해 주십시오.

ध्यान रखें : अगर आपकी भाषा हिन्दी है, तो आपके लिए भाषा सहायता सेवाएँ, निःशुल्क उपलब्ध हैं। 800-524-9242 पर संपर्क करें या (TTY: 888-781-4262)।

ATTENTION : si vous parlez français, des services d'assistance dans votre langue sont à votre disposition gratuitement. Appelez le 800 524 9242 (ou la ligne ATS au 888 781 4262).

Geb Acht: Wann du Deitsch schwetze duscht, kannscht du Hilf in dei eegni Schprooch koschdefrei griege. Ruf 800-524-9242 odder (TTY: 888-781-4262) uff.

โปรดุทุราบ: หากคุณพูด ไทย เรามีบริการช่วยเหลือด้านภาษาสำหรับคุณโดยไม่คิด ค่าใช้จาย ติดต่อ 800-524-9242 หรือ (TTY: 888-781-4262)

PAG-UKULAN NG PANSIN: Kung Tagalog ang wikang ginagamit mo, may makukuha kang mga serbisyong tulong sa wika na walang bayad. Makipag-ugnayan sa 800-524-9242 o (TTY: 888-781-4262).

တာ်နူးသွန်ညါ – နမှာကတိုးကညီကျိန်ကျိန်တာမေးစားတာပံတော်မေးတမှန် လာတာာန်လက်ဘူးလဲ အိန်လာနဂိုးလီး ဆုံးကျိုးဆူ ၈၀၀ – ၅၂၄ – ၉၂၄၂မှတမှ် (TTY: ၈၈၈ – ၇၈၁ – ၄၂၆၂)တကုန်

ВНИМАНИЕ! Если ваш родной язык русский, вам могут быть предоставлены бесплатные переводческие услуги. Обращайтесь 800-524-9242 (телетайп: 888-781-4262).

सावधान: यदि तपाईं नेपाली बोल्नुहुन्छ भने, तपाईंका लागि नि:शुल्क रूपमा भाषा सहायता सेवाहरू उपलब्ध गराइन्छ । 800-524-9242 वा (TTY: 888-781-4262) मा सम्पर्क गर्नहोस् ।

HEETINA To a wolwa Fulfulde laabi walliinde dow wolde, naa e njobdi, ene ngoodi ngam maaɗa. Heɓir 800-524-9242 malla (TTY: 888-781-4262).

FUULEFFANNAA: Yo isin Oromiffaa, kan dubbattan taatan, tajaajiloonni gargaarsa afaanii, kaffaltii malee, isiniif ni jiru. 800-524-9242 yookin (TTY: 888-781-4262) quunnamaa.

УВАГА! Якщо ви розмовляєте українською мовою, для вас доступні безкоштовні послуги мовної підтримки. Зателефонуйте за номером 800-524-9242 або (телетайп: 888-781-4262).

Ge': Diné k'ehjí yánílti'go níká bizaad bee áká' adoowoł, t'áá jiik'é, náhóló. Kojj' hólne' 800-524-9242 doodaii' (TTY: 888-781-4262)

Comiskey Park
DRAFT Landscape Concept Design Cost Estimate Saiki Design, Landscape Architects 18-Feb-20

| Description | Quant | Units | Cost Per Unit | Subtotal |
|----------------------------|-------|-------|---------------|----------------|
| | | | | |
| Softscape | | | | |
| Planting | 5000 | SF | \$20.00 | \$100,000.00 |
| Native Planting | 75000 | SF | \$0.60 | \$45,000.00 |
| Open Field/Lawn | 80000 | SF | \$0.30 | \$24,000.00 |
| Trees | 30 | EA | \$850.00 | \$25,500.00 |
| Rough Grading | 6 | ACRE | \$2,000.00 | \$12,000.00 |
| Fine Grading | 6 | ACRE | \$2,500.00 | \$15,000.00 |
| Topsoil | 3000 | CY | \$9.00 | \$27,000.00 |
| Subtotal Softscape | | | | \$248,500.00 |
| oubtotal cortscape | | | | Ψ2-10,000.00 |
| Hardscape | | | | |
| Parking & Drop Off | 22000 | SF | \$12.00 | \$264,000.00 |
| Kids Play Area structure | 1 | EA | \$200,000.00 | \$200,000.00 |
| Kids Play Area surfacing | 5000 | SF | \$20.00 | \$100,000.00 |
| Splash Pad | 1 | EA | \$200,000.00 | \$200,000.00 |
| Basketball Surfacing | 12600 | SF | \$12.00 | \$151,200.00 |
| Basketball Hoops | 6 | EA | \$3,000.00 | \$18,000.00 |
| Pavilion (Covered Seating) | 1 | EA | \$60,000.00 | \$60,000.00 |
| Picnic Tables | 10 | EA | \$2,500.00 | \$25,000.00 |
| Pathways | 33000 | SF | \$10.00 | \$330,000.00 |
| Benches | 20 | EA | \$2,500.00 | \$50,000.00 |
| Lighting | 10 | EA | \$7,000.00 | \$70,000.00 |
| Fence | 600 | LF | \$30.00 | \$18,000.00 |
| Stormwater Features | 1 | LS | \$30,000.00 | \$30,000.00 |
| Cameras | 1 | LS | \$20,000.00 | \$20,000.00 |
| Signage | 2 | EA | \$10,000.00 | \$20,000.00 |
| Drinking Fountain | 2 | EA | \$13,500.00 | \$27,000.00 |
| Yard Hydrant | 2 | EA | \$1,000.00 | \$2,000.00 |
| Seatwall | 100 | LF | \$100.00 | \$10,000.00 |
| Subtotal Hardscape | | | | \$1,595,200.00 |

SUBTOTAL \$1,843,700.00 CONTING.
TOTAL 25% \$460,925.00 \$2,304,625.00

RE-IMAGINE COMISKEY SPLASH PAD AND BASETBALL COURTS TIMELINE

March 2020 Re-Imagine Comiskey Park Concepts Reveal and Input from

Community & prioritization of park amenities

April-May 2020 Concept Refinement

June-July 2020 Concept Review and Approval – Parks and Recreation

Commission and City Council

July-September 2020 Design and Engineering of Phase One Development

including but not limited splash pad and basketball courts

based off concept

October-December 2020 Bidding, Award of Contracts, Contracts Authorized for Phase

One

March-November 2021 Construction of Phase One including but not limited to

splash pad and basketball courts based off concept







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ITEM TITLE: National League of Cities (NLC) Census Rapid Response

Grant Agreement

SUMMARY: City Manager recommending approval of a Census Rapid

Response Grant agreement with the National League of Cities (NLC) to reach historically undercounted populations for the Census 2020 Complete Count Campaign. It is further recommended that the City Council designate the Planning Services Manager to sign the online Memorandum

of Understanding on behalf of the City of Dubuque.

Supporting Documentation

Consent Items #6.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Approve

ATTACHMENTS:

National League of Cities Tips

City of Dubuque

DescriptionTypeNLC Census Rapid Response Grant Agreement-MVM
MemoCity Manager MemoStaff MemoStaff MemoGrant ApplicationSupporting DocumentationVicinity MapSupporting DocumentationNational League of Cities GuidanceSupporting Documentation





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: National League of Cities Census Rapid Response Grant Agreement

DATE: April 14, 2020

Planning Services Manager Laura Carstens recommends City Council approval of a \$5,000 Census Rapid Response Grant agreement with the National League of Cities (NLC) to reach historically undercounted populations for the Census 2020 Complete Count Campaign. It is further recommended that the City Council designate the Planning Services Manager to sign the online Memorandum of Understanding on behalf of the City of Dubuque.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Laura Carstens, Planning Services Manager





TO: Michael C. Van Milligen, City Manager

FROM: Laura Carstens, Planning Services Manager

SUBJECT: NLC Census Rapid Response Grant agreement

DATE: April 13, 2020

INTRODUCTION

The purpose of this memo is to request City Council approval of a \$5,000 Census Rapid Response Grant agreement with the National League of Cities (NLC) to reach historically undercounted populations for our Census 2020 Complete Count campaign. The grant application, a vicinity map, and NLC materials are attached.

BACKGROUND

The City Council approved \$24,420 in the Planning Services Department's FY20 budget to retain a consultant to assist with the logistics, communication, marketing, outreach, and advertising associated with a Census 2020 Complete Count Campaign. This campaign is spreading the word about the importance of Census 2020 and seeking to motivate residents to complete and return their Census forms.

The City Council approved a \$14,420 contract with Powers of Communication for creation of an Census 2020 Complete Count Committee. We formed an in-house Project Work Group to work with our consultant to establish a Complete Count Committee of community partners and to help develop a promotion, marketing and outreach plan.

Planning Services Department budgeted \$10,000 for promotion, marketing, and outreach for the Census 2020 Complete Count campaign. Based on input from our Complete Count Committee and Project Work Group, we identified a need for outreach funding to increase participation of historically undercounted groups who are non-English speaking, racial/ethnic minority, and/or low/moderate income persons.

DISCUSSION

With the imperative of a full and accurate Census count, the NLC is awarding \$1.6 million in Census Rapid Response passthrough grants to support cities, towns, villages, and local partners across the country to ensure that *everyone* is counted in 2020 Census. This NLC grant program will deliver urgent financial resources to the ground quickly and with high impact focused on Get-Out-The-Count (GOTC) outreach to

historically undercounted communities and those considered "Hard to Count" (HTC). The NLC goal is to ensure that all municipalities achieve a full and accurate count, and the NLC will specifically be funding those targeting HTC communities. There would be no cost to the City for use of these grant funds.

The City Council approved that staff seek a \$5,000 NLC grant to support a collaborative outreach process with a focus on traditionally undercounted community groups through:

- translation services for outreach to Marshallese, Hispanic and other non-English speaking groups in our community; and
- participatory compensation such as stipends for "trusted voices" within these specific community groups -- non-English speaking, racial/ ethnic minority, and/or low/moderate income persons -- to serve as liaisons for these groups.

The focus area for this grant agreement would be the portion of the community shown on the enclosed vicinity map. Our historic downtown and surrounding mixed use walkable neighborhoods are primarily in the City's Community Development Block Grant (CDBG) target areas, which are >51% low/moderate income households. The CDBG target areas have our highest racial/ethnic minority and non-English speaking populations. The estimated population in this 4.2-square mile area is 17,500.

RECOMMENDATION

The attached NLC Grantee Guidance Memo outlines adjustments for our grant activities in light of COVID-19 safety guidelines. The attached NLC Tips for a Remote Census and COVID-19, which lists ideas and resources for pivoting to remote census outreach.

This week, the NLC will send the City a short Memorandum of Understanding (MOU) via DocuSign, an online document signature software, that will help the NLC to process your grant award electronically. The MOU document will include:

- Our grant amount
- Grant requirements, including any deliverables
- A copy of our original proposal

REQUESTED ACTION

The City must sign and return the completed MOU within 48 hours of receiving the DocuSign email. The requested action is for City Council approval of the MOU for Census Rapid Response Grant agreement and to designate the Planning Services Manager to sign the online MOU on behalf of the City of Dubuque..

Attachments

cc: Guy Hemenway, Assistant Planner / Census 2020 Project Manager

F:\Users\LCARSTEN\WP\Census 2020\Memo MVM NLC Census rapid response grant app.doc







TO:

The Honorable Mayor and City Council Members

FROM:

Michael C. Van Milligen, City Manager

SUBJECT:

National League of Cities Census Rapid Response Grant Proposal

DATE:

March 9, 2020

Planning Services Manager Laura Carstens recommends City Council approval to submit a \$5,000 Census Rapid Response Grant proposal to the National League of Cities to reach historically undercounted populations for the Census 2020 Complete Count campaign.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

CC:

Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Laura Carstens, Planning Services Manager





TO:

Michael C. Van Milligen, City Manager

FROM:

Laura Carstens, Planning Services Manager

SUBJECT: NLC Census Rapid Response Grant proposal

DATE:

March 6, 2020

INTRODUCTION

The purpose of this memo is to request City Council approval to submit a \$5,000 Census Rapid Response Grant proposal to the National League of Cities (NLC) to reach historically undercounted populations for our Census 2020 Complete Count campaign. The grant application and a vicinity map are enclosed.

BACKGROUND

The City Council approved \$24,420 in the Planning Services Department's FY20 budget to retain a consultant to assist with the logistics, communication, marketing, outreach. and advertising associated with a Census 2020 Complete Count Campaign. This campaign is spreading the word about the importance of Census 2020 and seeking to motivate residents to complete and return their Census forms.

The City Council approved a \$14,420 contract with Powers of Communication for creation of an Census 2020 Complete Count Committee. We formed an in-house Project Work Group to work with our consultant to establish a Complete Count Committee of community partners and to help develop a promotion, marketing and outreach plan. The Project Work Group members are: Laura Carstens, Planning Services Manager; Guy Hemenway, Assistant Planner; Randy Gehl, Public Information Officer; Craig Nowack, Cable TV Coordinator; Nikki Rosemeyer, GIS Coordinator/ Analyst; Alexis Steger, Housing & Community Development Director; Jerelyn O'Connor, Neighborhood Development Specialist; and Kelly Larson, Human Rights Director.

DISCUSSION

Planning Services Department has budgeted \$10,000 for promotion, marketing, and outreach for the Census 2020 Complete Count campaign. Based on input from our Complete Count Committee and Project Work Group, we identified a need for outreach funding to increase participation of historically undercounted groups who are non-English speaking, racial/ethnic minority, and/or low/moderate income persons.

With the imperative of a full and accurate Census count, the NLC is awarding \$1.6 million in Census Rapid Response passthrough grants to support cities, towns, villages, and local partners across the country to ensure that *everyone* is counted in 2020 Census.

This NLC grant program will deliver urgent financial resources to the ground quickly and with high impact focused on Get-Out-The-Count (GOTC) outreach to historically undercounted communities and those considered "Hard to Count" (HTC). The NLC goal is to ensure that all municipalities achieve a full and accurate count, and the NLC will specifically be funding those targeting HTC communities. There would be no cost to the City for use of these grant funds.

RECOMMENDATION

The Project Work Group recommended that the City of Dubuque seek a \$5,000 NLC grant to support a collaborative outreach process with a focus on traditionally undercounted community groups through:

- translation services for outreach to Marshallese, Hispanic and other non-English speaking groups in our community; and
- participatory compensation such as stipends for "trusted voices" within these specific community groups -- non-English speaking, racial/ ethnic minority, and/or low/moderate income persons -- to serve as liaisons for these groups.

The focus area for this grant proposal would be the portion of the community shown on the enclosed vicinity map. Our historic downtown and surrounding mixed use walkable neighborhoods are primarily in the City's Community Development Block Grant (CDBG) target areas, which are >51% low/moderate income households. The CDBG target areas have our highest racial/ethnic minority and non-English speaking populations. The estimated population in this 4.2-square mile area is 17,500.

REQUESTED ACTION

The requested action is for City Council approval to submit a \$5,000 Census Rapid Response Grant proposal to the NLC to reach historically undercounted populations for Census 2020.

Please note: The NLC Census Rapid Response Grant program is an online application that can't be saved; it must be completed and submitted at one sitting. Since time is of the essence for this competitive grant program, and with Census 2020 promotion and marketing already underway, we submitted the enclosed grant proposal on March 5. If the City Council decides they do not want to make this funding request, we will pull the proposal from consideration. Thank you.

Enclosures

cc: Guy Hemenway, Assistant Planner / Census 2020 Project Manager

F:\Users\LCARSTEN\WP\Census 2020\Memo MVM NLC Census rapid response grant app.doc

Census Rapid Response Grant Proposal Application

Welcome! NLC's Census Rapid Response Grant Program extends urgent financial resources for cities, towns, villages, and their local partners to improve or increase Get Out The Count (GOTC) activities in order to reach historically undercounted communities and hard-to-count (HTC) communities.

GRANT AMOUNTS:

- \$2,500
- \$5,000
- \$10,000
- \$20,000
- \$40,000

Proposals will be accepted on a rolling, on-going basis until all funds are granted, or by July 31, 2020, whichever comes first.

WHO CAN APPLY:

- Cities, towns, and villages
- Local partners working with city leaders (including but not limited to: nonprofit organizations, community-based organizations, local social service providers, libraries, county offices, fraternities and sororities, faith-based groups, parent and volunteer groups with tax status)
- Tribal governments and organizations
- NLC members and non-members eligible!

TO APPLY for this grant, please be prepared to provide the following information in our simple application form:

- Specify which HTC population(s) your grant will target. You can target more than one group with a single grant. Also check out **CUNY's Hard-To-Count map** to see high risk census tracts in your area.
- Be able to explain how quickly your organization (city or otherwise) is able to receive and deploy funds received. We want money to go from our account to yours quickly so you can use the funds fast to reach your historically undercounted communities.
- Describe (in a few sentences) what kind of activity you will fund with this grant money (see below for some examples).
- Tell us how much this/these activity/activities will cost (estimates are fine) -- don't forget to add 10% for overhead/operating costs!
- Give us a basic timeline of when these activities will happen. Remember, this is CRUNCH time! Don't hesitate to spend this money fast!
- Provide your banking information so that upon grant approval, funding can begin processing immediately (ALL applicants: please **download the NLC Automated Clearing House (ACH) form here.** and upload it in your application. NON-MUNICIPAL applicants: please also prepare your **W-9 form found here.**).

DELIVERABLES for this grant include (but are not limited to):

- Spend all the funds before July 31, 2020.
- Pay-it-forward: Notify a minimum of three (3) other city census offices or local partner organizations that are NOT members of the Local Census Preparedness Network and that could use additional funding for their HTC Census outreach of this grant opportunity. We want to make sure that cities and organizations that may not be plugged in to the same networks that we're plugged in to find out about this money.
- CensusRapidResponse@nlc.org must be included on the Pay-It-Forward emails.
- Publish a minimum of three (3) social media posts (ideally with images) of activities funded with this grant.
- Use the hashtag #CensusRapidResponseNLC on all social media about events/activities funded with this grant.
- Be available for one to three (1-3) check-in calls over the life of the grant.
- Respond to a short survey report about what you did with your grant award.

ACTIVITY IDEAS for Census 2020 Rapid Response grants:

- Buy 5 tablets and create 5 census kiosks to set-up around your city
- Increase your printing budget by \$5,000! Print posters, fliers, door hangers or buttons for GOTC activities in your community
- Hire additional staff for the duration of the Census to execute on your GOTC activities to reach historically undercounted communities

| - Host community census response parties (who doesn't love pizza while filling out their census??). Coordinate a census response party with your local library and order \$500 of pizza to the library every Saturday between April and June for these parties! - Give us your best idea! You are the expert on your community, so please tell us how you think you can best reach HTCs in your area. | | | | | | | |
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| 1 | (2) | (3) | (4) | (5) | 6 | | |
| You and your organization | Your area/jurisdiction | Your HTC community | Your proposed idea | Let's talk money | Final Thoughts & Submit | | |
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| Title of Primary | Point of Contact * | | | | | | |
| Assistant Planne | r | | | | | | |
| Fmail - Primary | Point of Contact * | | | | | | |
| ghemenwa@city | | | | | | | |
| Dhana Driman | . Daint of Contact * | | | | | | |
| | Point of Contact * | | | | | | |
| | +222 !### | | | | | | |
| Name of Primar | y Applicant Organi | zation includir | an department if a | anlicable * | | | |
| City of Dubuque, | | zation, includin | ig department, ii ap | opiicable. | | | |
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If applicable, include Secondary Applicant Information below.

| Name - Secondary Point of Contact | |
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| Title of Secondary Point of Contact | |
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| Phone - Secondary Point of Contact | |
| ### ### | |
| Name of Secondary Applicant Organization | |
| Organization Web Site | |
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| Organization Address | |
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| City government | |
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| Religious organization Other | |
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| How did you hear about the Census Rapid Respo | - 1 Prod - 5 - 0 C - 0 C - 1 Prod |
| Local Census Preparedness Network Google Gro | |
| Congressional City Conference (CCC) word-of-m | outh |
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| Referred by another grantee | |
|-------------------------------------|--|
| Other | |
| Government Alliance on Race | |
| If referred by another grantee, inc | lude name of person, organization name, and city/jurisdiction. |

1/6

census??). Coordinate a census response party with your local library and order \$500 of pizza to the library every Saturday between April and June for these parties!

- Give us your best idea! You are the expert on your community, so please tell us how you think you can best reach HTCs in your area.

| 1 | 2 | 3 | 4 | (5) | 6 |
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| You and your | Your | Your HTC | Your proposed | Let's talk | Final |
| organization | area/jurisdiction | community | idea | money | Thoughts & |
| | | | | | Submit |
| | | | | | |

Tell us about your town, jurisdiction, or targeted area.

| | ırisdiction, or Region | grant will apply toward * |
|-------------------|------------------------|---------------------------|
| Dubuque | | |
| State or Territor | у * | |
| lowa | X | |
| Population size | of your area * | |
| O Very small (ur | nder 1000) | |
| O Small (1000-1 | 0,000) | |
| O Medium (10,0 | 00-100,000) | |
| O Large (100,00 | 0-300,000) | |
| O Very large (30 | 0,000-1,000,000) | |

Tell us about the size and area your activities will cover. For example: 10 block neighborhood in the South Bronx; a Springfield branch library that serves 1000 people a week; all the kids in a town of 2000 people. *

Our historic downtown and surrounding mixed use walkable neighborhoods are primarily in the City's Community Development Block Grant (CDBG) target areas, which are >51% low/moderate income households. The CDBG target areas have our highest racial/ethnic minority and non-English speaking populations. The estimated population in this 4.2-square mile area is 17,500.

O Supersize (over 1,000,000)

Tell us about your organization's relationship with this area. *

Our CDBG target areas have our highest percentages of low/moderate income, non-English speaking, and homeless/sheltered populations. The CDBG target areas are where the City of Dubuque and our numerous community partners focus various assistance programs, housing rehab, and reinvestment efforts.

| You and your organization | Your area/jurisdiction | Your HTC | 4 | | - Host community census response parties (who doesn't love pizza while filling out their census??). Coordinate a census response party with your local library and order \$500 of pizza to the library every Saturday between April and June for these parties! - Give us your best idea! You are the expert on your community, so please tell us how you think you can best reach HTCs in your area. | | | | | | | |
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| Immigrants | | | | | | | | | | | | |
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| O Homeless or | | | | | | | | | | | | |
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| O Persons displ | aced by natural disa | sters | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| The THIPD foor | s of this activity is | to reach: * | | | | | | | | | | |

O Children under 5

| 0 | Racial and/or ethnic minorities |
|----|--|
| 0 | Non-English speakers |
| 0 | Immigrants |
| 0 | Homeless or unhoused |
| 0 | Single-parent households |
| 0 | Disabled |
| 0 | LGBTQ youth |
| • | Low-income households |
| 0 | Formerly incarcerated |
| 0 | Renters and residents who move often |
| 0 | Alternative or overcrowded households |
| 0 | Publicly inaccessible multifamily units or gated communities |
| 0 | Persons displaced by natural disasters |
| () | Other |

Why have you chosen to focus on this/these groups in your area? *

These groups historically have been our most undercounted, underserved, and vulnerable residents. These groups typically fear and distrust government, so we must recruit trusted voices from within these groups to "meet people where they are" to achieve a complete count. We need to provide paid translators for non-English speaking groups and participatory compensation for trusted voices to serve as liaisons for racial and ethnic minorities, such as African Americans.

Tell us why - with more resources - your team is well-positioned to rapidly and effectively increase the count among this historically undercounted community. *

Dubuque has successfully engaged diverse groups with traditional and non-traditional methods that meet people where they are - from high schools and universities, from neighborhood associations to groups representing blacks, Latinos, Marshallese, LGBTQ+ and those living in poverty. Key partnerships to reach underrepresented sectors were formed early and strengthened over time through Inclusive Dubuque, Imagine Dubuque, faithbased and immigrant support centers.

- Host community census response parties (who doesn't love pizza while filling out their census??). Coordinate a census response party with your local library and order \$500 of pizza to the library every Saturday between April and June for these parties!
- Give us your best idea! You are the expert on your community, so please tell us how you think you can best reach HTCs in your area.

| 1 | 2 | 3 | 4 | (5) | 6 |
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| You and your | Your | Your HTC | Your proposed | Let's talk | Final |
| organization | area/jurisdiction | community | idea | money | Thoughts & Submit |

Your idea to increase the count among historically undercounted communities/HTCs in your area.

Tell us about the challenge you are facing to reach historically undercounted communities in your Census 2020 GOTC efforts. *

These groups typically fear and distrust government and "outsiders", so we continually work to build and strengthen relationships with formal and informal community leaders of traditionally marginalized communities to develop culturally appropriate processes. Several of our non-English speaking groups are not translated by the Census Bureau, so we must retain translators to develop materials and assist with completion of Census forms.

Must be between 50 and 300 words, currently: 61.

Describe your proposed activity (or activities) and how you will execute it/them. Think impact, think big, think fast! *

We envision having paid translators and trusted voices assist individuals with completion of Census forms at Kiosks (equipped with City iPads with internet hot spots) available at 3 key community facilities: Public Library, Multicultural Family Center, and Community Health Center. We also envision similar paid assistance at social & cultural events: Millwork Night Market, Downtown Farmers' Market, Marshallese Constitution Day, Juneteenth, Dubuque Fest, Food Truck Fridays, etc.

Must be between 50 and 300 words, currently: 67.

| What is the current status of your proposed activity? | proposed activity? * | your | of | status | current | the | What is |
|---|----------------------|------|----|--------|---------|-----|---------|
|---|----------------------|------|----|--------|---------|-----|---------|

- O Idea stage
- Planning stage
- Already in progress
- Other

Describe your timeline for rapidly deploying and using all the grant funds. (NOTE: All funds must be used by July 31, 2020.) *

We plan to begin our activity in late March concurrent with the federal and our local Census 2020 promotional campaigns. We intend to have paid translators and trusted voices assist at Kiosks (with City iPads) at the Public Library, Multicultural Family Center, and Community Health Center from April to May 2020. We plan to have paid translators and trusted voices assist with completion of Census forms using City iPads at social & cultural events in April through June 2020.

Must be between 0 and 200 words, currently: 79.

Describe any existing city, regional, or local partners you are working with on this activity. Also mention any future partners for this activity. *

Our CCC partners: Census Bureau, City of Dubuque, Dubuque County, Dubuque Community Schools, Holy Family Schools, Public Library, Multicultural Family Center, Community Health Center, Community Foundation, Presentation Lantern Center, Catholic Charities, Dream Center, Fountain of Youth, Dubuque Area Congregations United, Gaining Opportunities, Child Care Resource and Referral, Dubuque County Early Childhood, United Way, Marshallese Women of Faith, East Central Intergovernmental Association.

The first biggest chunk of my spending will be used for: *

Must be between 0 and 200 words, currently: 61.

| O Printing |
|---|
| Technology (hardware and software) |
| Increasing staff headcount for GOTC |
| Buying food and supplies for community self-response activities |
| O Social media ad buys |
| ○ TV and radio ad buys |
| O Print media ad buys |
| Translation for local languages |
| Other |
| The second biggest chunk of my spending will be used for: |
| O Printing |
| Technology (hardware and software) |
| Increasing staff headcount for GOTC |
| Buying food and supplies for community self-response activities |
| O Social media ad buys |
| ○ TV and radio ad buys |
| Print media ad buys |
| Translation for local languages |
| • Other |
| Stipends for Trusted Voices |
| The third biggest chunk of my spending will be used for: |
| O Printing |
| Technology (hardware and software) |
| Increasing staff headcount for GOTC |
| Buying food and supplies for community self-response activities |
| Social media ad buys |
| TV and radio ad buys |
| Print media ad buys |
| Translation for local languages |
| |

Host community census response parties (who doesn't love pizza while filling out their census??). Coordinate a census response party with your local library and order \$500 of pizza to the library every Saturday between April and June for these parties!
Give us your best idea! You are the expert on your community, so please tell us how you think you can best reach HTCs in your area.

| 1 | 2 | 3 | 4 | 5 | 6 |
|---------------------------|---------------------------|--------------------|--------------------|---|-------------------------------|
| You and your organization | Your area/jurisdiction | Your HTC community | Your proposed idea | Let's talk money | Final Thoughts & Submit |
| | | | | *************************************** | |

Let's talk money.

How much funding are you requesting? *

| \$ 5000 | 00 |
|------------|-------|
| Dollars | Cents |

Describe how rapidly your city or organization will be able to accept and deploy funds. Rapid = in terms of days and weeks. *

The City of Dubuque can accept and deploy funds in a matter of days to a few weeks.

Must be between 0 and 100 words, currently: 18.

ALL applicants: Upload your ACH form including banking information (PDF, .doc, or .docx only). *

Choose File Dubuque IA ...st Form.pdf

NON-MUNICIPAL applicants: Upload your W-9 form (PDF, .doc, or .docx only).

Choose File No file chosen

- Host community census response parties (who doesn't love pizza while filling out their census??). Coordinate a census response party with your local library and order \$500 of pizza to the library every Saturday between April and June for these parties!

- Give us your best idea! You are the expert on your community, so please tell us how you think

you can best reach HTCs in your area.

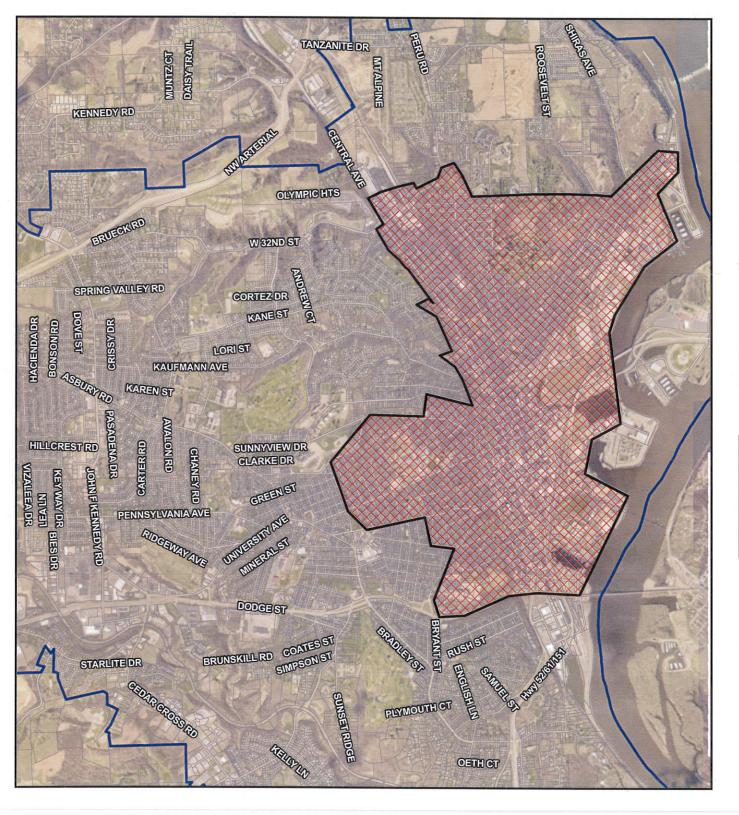
(1) 2 (3) 4 5 6 You and your Your Your HTC Your proposed Let's talk Final organization area/jurisdiction community idea money Thoughts & Submit

Is there anything else you want to share that we didn't ask about?

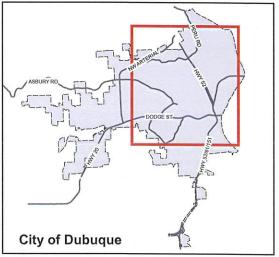
To learn more about the lived experiences of diverse groups and to discover what disparities exist in economic wellbeing, housing, education, health, safe neighborhoods, transportation, and arts and culture, the 2015 Community Equity Profile engaged 584 participants through dialogues and collected 1,995 surveys. In 2016, Inclusive Dubuque focused on providing equity learning opportunities, tools, resources, and baseline data to help community members and collaborative institutions continue to advance equity in our region.

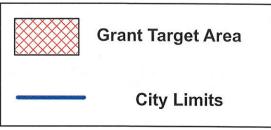
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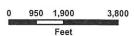
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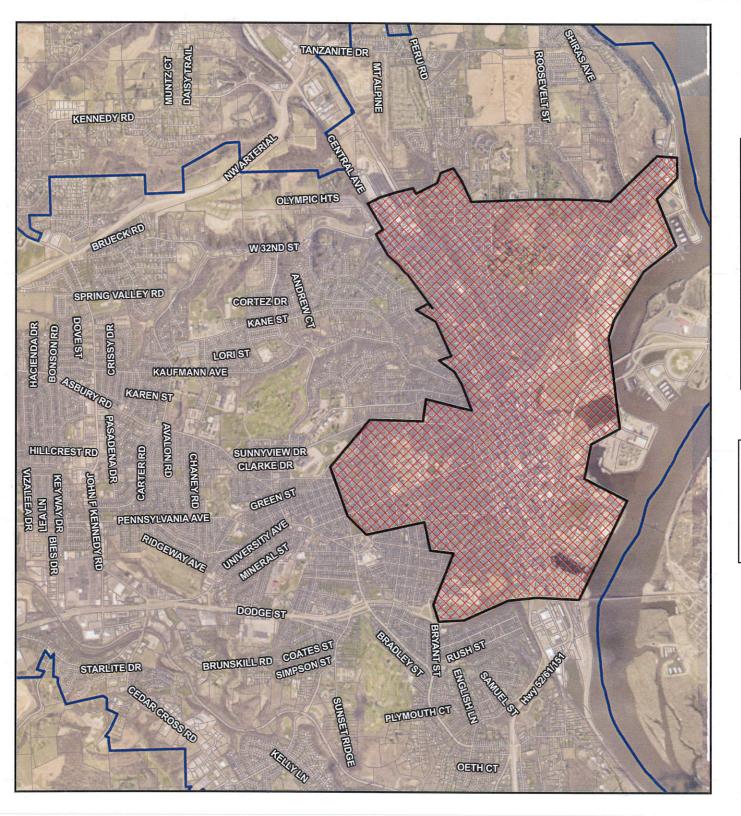




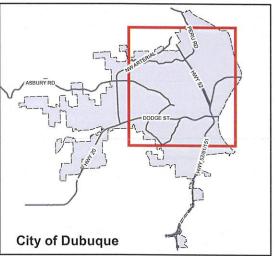














0 950 1,900 3,800 Feet





Grantee Guidance Document

Dear Census Rapid Response Grantee,

First, thank you for your dedication and hard work in support of a full and accurate 2020 Census. We know and appreciate that in the face of the novel coronavirus you are working harder than ever to reach historically undercounted communities, to pivot your GOTC plans to comply with stay-home orders and social distancing, and to keep your residents, staff, families, and selves safe and healthy. Congratulations on your important work being awarded this grant.

Considering the coronavirus health response, we understand that census activities are changing in unprecedented ways, from one day to the next, and that some of your grant-funded activities will need to adjust to accommodate new guidelines set out by the CDC and the Census Bureau. With this document we aim to give you some clarity and guidance on the National League of Cities' (NLC) position on necessary changes to your originally proposed activities.

With regards to your NLC Census Rapid Response Grant award:

- 1. The funds are yours to spend on 2020 Census GOTC activities. You do <u>not</u> need to return them to NLC, even if you've adjusted your plans away from your original proposal.
 - If, however, you are no longer conducting or planning to conduct census outreach activities and, therefore, not able to accept these funds, please notify us immediately so we may reallocate the award.
- 2. You do <u>not</u> need to inform us at this time how your GOTC activities have changed from your original strategy outlined in your grant application. We understand that this is a critical and fast-moving time where the context for 2020 census operations can quickly change from one day to the next.
 - We do ask that you take 5 minutes to fill out our <u>Grantee Survey</u> so we can assess the state of activity and need among our grantees.

- 3. The grant performance period will be extended to align with announced dates from the U.S. Census Bureau for self-response. On March 20, 2020, the Census Bureau announced an extension of self-response to August 14, 2020, which will also serve as the end of the performance period for your NLC Census Rapid Response grant. If this is adjusted further, the grant performance period will also extend.
- 4. If you are still weighing plans and options to adjust your GOTC activities in light of COVID-19, we have gathered a wide range of remote GOTC ideas and resources (available online and also attached to the award notification email).
- 5. In the case that activities you outlined in your grant application need to be adjusted to follow the best practices of social distancing and other CDC and Census Bureau recommendations, please make sure to include how your activities changed in the report survey you will be asked to complete toward the end of the grant performance period.
- 6. If you want to inform us of significant changes to your plans, please go ahead and share them with us! We would like to know how we can support you as well as tell the story of how our community of grantees have been able to themselves rapidly respond and adapt to the new reality of conducting the census in the context of the novel coronavirus. Please reach out to censusrapidresponse@nlc.org.
- 7. For additional resources for municipal leaders responding to coronavirus concerns, please check NLC's coronavirus resources page.
- 8. Our <u>nlc.org/census</u> page includes more materials specific to historically undercounted communities and other partner resources. This is also where we will post general updates about the grant.
- 9. We created the <u>NLC Cities Count Census Communications Toolkit</u> that will allow you to customize fliers, posters, and social media with your own logo and contact information.

If you have any questions about your grant now or in the future, please do not hesitate to reach out to Miki Noguchi at censusrapidresponse@nlc.org.

Stay safe, stay healthy, and good luck on the count!

The Cities Count Team

NLC Tips for a Remote Get-Out-The-Count (GOTC) Effort

EVERY PERSON COUNTS.

RESPOND TO THE 2020 CENSUS.

Visit www.2020census.gov to respond to the census safely and securely.



Please follow these guidelines to comply with CDC and Census Bureau guidance on social distancing while still pushing to achieve a complete and accurate count in the context of the current coronavirus response. *Please note that, as of March 20, 2020, the census has been extended to August 14, 2020.* Always check the latest operational updates from the Census Bureau when planning your GOTC.

Remember, public gatherings of any kind are highly discouraged and, in many places, prohibited by local orders. Please check the latest guidance from your local governing authorities.

We know and appreciate that in the face of the novel coronavirus you are working harder than ever to reach historically undercounted communities, to pivot your GOTC plans to comply with stay-home orders and social distancing, and to keep your residents, staff, families, and selves safe and healthy.

Stay safe, stay healthy, and good luck on the count!

The Cities Count Team www.nlc.org/census

Ideas for a Remote GOTC

Looking for ideas on how to adapt for a remote GOTC to reach historically undercounted communities? Here are some great tips we've heard:

- **Highlight this is the first online census**, so people can complete it from the safety of their own homes at <u>2020census.gov</u>.
 - Responding by phone is also safe, easy, and fast.
- Increase social media ad and evening news ad buys to target people who are home to remind them to respond to the census, or to go out and check their mail.
- **Increase drive-time radio ad buys** or billboards on high-traffic routes many people are still required to commute and work in-person.
- Leave literature where people will still need to go, such as grocery stores, post offices, gas stations, and banks (remember to ask permission).
 - Don't forget the essential workers themselves. When you speak with these establishments, ask them to encourage their employees to complete the census.
- **Big or small, count 'em all!** Babies and kids under 5 are at even greater risk of undercount because of this changing context. <u>CountAllKids.org</u> has put together a great toolkit of resources.
- Print and place stickers on diaper bank and food bank packaging. Many young
 children have young parents who are also renters, low income, and housing unstable
 even before COVID-19.
- Place stickers on grab-and-go meals for kids who rely on free breakfast and lunch programs.
- **Distribute small hand sanitizers** and packets of tissues with stickers or instructions on how to take the census.
- Use messaging specifically about COVID-19, encouraging people to continue "social distancing" while going online or calling to complete the census.
- Train volunteers or staff to flier the neighborhood instead of canvassing (see Resources below for fliers and posters you can customize).
- Keep your <u>library Wi-Fi signal open</u> for people to use outside or in the parking lot.
- Use mobile vans with strong Wi-Fi hotspots that can drive into neighborhoods and temporarily provide a hotspot that people can use to finish their census online. Partner with local groups to set and communicate specific times in specific low-response areas.
- Learn more about text-banking by training volunteers to use apps built for organizing.
- Set up remote phone-banking with local nonprofits and community groups.
- Start a <u>response rate challenge</u> among your residents by offering a prize to the neighborhood with the highest self-response.
- Use toolkits that exist. The <u>U.S. Census Bureau</u>, <u>Sesame Street</u>, <u>NALEO</u>, and other organizations have done the work for us to make awesome video and audio PSAs, beautifully designed printed materials, and messaging-research-backed social media that is there for us to use for free.
- Continue to message that there is no citizenship question.

Resources

Below are some resources to help you develop materials or plans to shift to remote GOTC.

- NLC Cities Count Census Communications Toolkit: The National League of Cities has created a toolkit library of census fliers, posters, and social media for you to use that you can customize with your own logo and contact information.
- <u>Digital Organizing Trainings</u>: Census Counts has a series of recorded webinars focused on digital organizing, including one specifically on adjusting GOTC during COVID-19.
- <u>Census Campaign in a Box</u>: Census Counts' toolkit of digital organizing resource to help your organization reach key constituencies.
- <u>CensusU Digital Help Desk</u>: Census Counts' online platform to help answer your specific census organizing questions.
- Organizing in the Remote: States COUNT Action Network's library of social media graphics, templates, and other remote organizing materials. This is a crowd-sourced repository that you can also contribute your organization's ideas to.
- <u>Hard-To-Count Map</u>: The City University of New York has an incredible map that is updated daily with the response rates and undercount risk groups for every census tract in the country.
- <u>ROAM Mapper</u>: The U.S. Census Bureau's map gives detailed background information on every tract.

Guidance for Your GOTC Plans

Here are a few helpful reminders as you restructure your plans:

- You cannot hire your own enumerators. Only US Census Bureau employees who
 have taken a sworn oath may directly assist with responding to the census.
- You can hire additional staff or give volunteer stipends to encourage others to take the census online or over the phone with the US Census Bureau, as well as direct people with language assistance for how people can access and respond to the census.
- Avoid the word "citizen" when referring to inhabitants/residents of your target area.
 This can be confusing for people concerned that the census asks about citizenship status (it does not).
- **No unique I.D. number? No problem!** Households can still respond to the census with just their address.

Historically Undercounted Communities

Getting a full and accurate count for the 2020 Census was never going to be easy, particularly for historically undercounted communities, and now COVID-19 has increased the challenges municipalities and community organizations are facing to ensure that everyone is counted.

As a reminder, historically undercounted communities (sometimes referred to as "HUs") include, but are not limited to:

- Newborns, babies, toddlers, and kids under 5 years old—in fact, this is the <u>largest</u> undercounted group in the country, and the undercount risk increases for children of color
- Renters and people who move often
- People who live in large multi-unit buildings
- Unhoused and people experiencing homelessness
- People who don't speak English or with low English proficiency
- Low-income households
- Immigrants
- LGBTQ youth
- Mixed immigration status households
- People of color and ethnic communities
- Rural communities
- College students who live in off-campus housing
- People affected by natural disaster
- Low-literacy households
- People without internet access at home

These groups are also known as hard-to-count (HTC) communities. The onus is on us all to make sure that everyone is counted by implementing a variety of outreach methods that work for different groups.

City of Dubuque

ITEM TITLE: Downtown Rehabilitation Proposed Grant Award for 245

West 1st Street

SUMMARY: City Manager recommending approval of a Downtown

> Rehabilitation Loan Program Grant Award to Sam Murley for façade improvements, planning and design grant and a

financial consultant grant for 245 West 1st Street.

Consent Items #7.

RESOLUTION Approving a Grant Agreement by and between the City of Dubuque, Iowa and Montana House,

LLC for the redevelopment of 245 West 1st Street

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

Description Type

245 West 1st Street Downtown Rehab Grant Award City Manager Memo

Staff Memo Staff Memo

Grant Agreement Supporting Documentation

Resolution of Approval Resolutions





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Downtown Rehabilitation - Proposed Grant Award for 245 West 1st Street

DATE: April 14, 2020

Economic Development Director Jill Connors recommends City Council approval of a Downtown Rehabilitation Loan Program Grant Award to Sam Murley in the maximum amounts of \$10,000 for façade improvements, \$5,219 Planning & Design grant and \$1,250 Financial Consultant grant for 245 West 1st Street. Mr. Murley is planning to make improvements to the building in the form of improved commercial space and storefront. Eventually, Mr. Murley plans to rehabilitate the interior of the building and create new housing units.

The Good Neighbor inquiry on this owner and property produced no issues.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Jill M. Connors, Economic Development Director





Economic Development
Department
1300 Main Street
Dubuque, Iowa 52001-4763
Office (563) 589-4393
TTY (563) 690-6678
http://www.cityofdubuque.org

TO: Michael C. Van Milligen, City Manager

FROM: Jill M. Connors, Economic Development Director

SUBJECT: Downtown Rehabilitation – Proposed Grant Award for 245 West 1st Street

DATE: April 7, 2020

INTRODUCTION

This memo presents for your concurrence a project selected for a rehabilitation grant award for FY2020.

BACKGROUND

The Downtown Rehabilitation Loan Program (DRLP) provides several incentives from the Economic Development department for the rehabilitation of historic buildings in our greater downtown.

This program has had a positive impact in the appearance and livability of our downtown, which leads to a more attractive business and residential environment. As such, the Economic Development Department finds these programs to be great tools for attracting and retaining a quality workforce for our businesses.

DISCUSSION

For the property listed, staff have performed a "Good Neighbor Inquiry" (with Building Services, Engineering, Finance, Health, Housing, Legal, Planning, Police, Public Works, and Utility Billing) for any concerns based on these or other properties owned by the applicants.

Our staff have confirmed that funds are available in our department's programs.

245 W 1st Street

Application received March 2, 2020 for Façade grant, Planning & Design Grant, and Financial Consultant grant.

The building owner, Sam Murley, is planning to make improvements to the building in the form of improved commercial space and storefront. Eventually, Murley plans to rehabilitate the interior of the building and create new housing units. The building is in a highly visible entry point to the downtown.

The Good Neighbor Inquiry on this owner and property produced no issues. I recommend funding the Façade grant at \$10,000 maximum, the Planning & Design grant at \$5,219 maximum, and the Financial Consultant grant at \$1,250 maximum, all from CIP 3602436.

BUDGET IMPACT

| CIP | USE | CURRENT | RECOMMENDED | REMAINING |
|---------|--------------|----------|-----------------|-----------|
| | | BALANCE | PROJECT FUNDING | BALANCE |
| 2411942 | FAÇADE, ETC. | \$2,037 | - | \$2,037 |
| 3602436 | FAÇADE, ETC. | \$21,844 | \$16,469 | \$5,375 |
| 3602438 | HOUSING | \$8,415 | - | \$8,415 |
| 3602267 | HOUSING | \$889 | - | \$889 |

This takes into consideration all encumbrances and previous balances from our downtown rehabilitation CIP budgets. Funding this project reduces remaining FY2020 funds available in our department's downtown rehabilitation grant programs to those balances shown above.

Looking forward, with the recommended FY2021 funding levels applied, these downtown rehabilitation grant programs will have the following starting balances, assuming no further grant awards are made between now and June 30, 2020. This is enough funding to provide 5 full façade/planning design/financial consultant grants and one partial, as well as the creation of 39 housing units.

| CIP | USE | REMAINING | RECOMMENDED | PROJECTED |
|---------|--------------|-----------|----------------|--------------|
| | | FY2020 | FY2021 FUNDING | JULY 1, 2020 |
| | | BALANCE | | BALANCE |
| 2411942 | FAÇADE, ETC. | \$2,037 | \$70,000 | \$76,037 |
| 3602436 | FAÇADE, ETC. | \$5,375 | \$120,000 | \$125,375 |
| 3602438 | HOUSING | \$8,415 | \$392,900 | \$397,315 |
| 3602267 | HOUSING | \$889 | - | \$889 |

RECOMMENDATION/ ACTION STEP

| I recommend approval of the proposed grant award in the amount detailed above. | |
|--|--|
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| | |

GRANT AGREEMENT FOR THE DOWNTOWN REHABILITATION GRANT PROGRAM BETWEEN THE CITY OF DUBUQUE, IOWA AND MONTANA HOUSE, LLC

THIS GRANT AGREEMENT (the "Agreement"), dated for reference purposes the _____ day of _____, 2020, by and between the CITY OF DUBUQUE, IOWA, a municipality established pursuant to the Code of Iowa ("City") and acting under the authorization of Chapter 403 of the Code of Iowa (the "Urban Renewal Act") and Montana House, LLC ("Grant Recipient").

WITNESSETH:

WHEREAS, in furtherance of the objectives of the Urban Renewal Act, City has undertaken a program for the development and redevelopment of an area in City known as the Greater Downtown Urban Renewal District (the "District"), an urban renewal area established pursuant to the Urban Renewal Act, and in connection therewith has established the Downtown Rehabilitation Grant Program (the "Program"); and

WHEREAS, Grant Recipient intends to complete the renovation and rehabilitation of a building located on property within the District locally known as 245 W 1st Street, Dubuque, Iowa (the "Development Property"), which shall include various improvements to the building, as more specifically detailed in Grant Recipient's application to the Program (the "Project"); and

WHEREAS, Grant Recipient previously applied for a Façade Grant, a Planning & Design Grant, and a Financial Consultant Grant for the Project from City under the Program in amounts collectively up to Twenty-Two Thousand Five Hundred Dollars (\$22,500) (the "Grant"), the terms of which are set forth in this Agreement; and

WHEREAS, City believes that the development of the Development Property pursuant to this Agreement and the fulfillment generally of this Agreement, are in the vital and best interests of City and in accord with the public purposes and provisions of the applicable state and local laws and requirements under which the foregoing project has been undertaken and is being assisted.

NOW THEREFORE, in consideration of the promises and obligations of the parties hereto, each of them does hereby covenant and agree with the others as follows:

SECTION 1. MINIMUM IMPROVEMENTS.

1.1. <u>Required Minimum Improvements</u>. Grant Recipient shall improve the Development Property as follows:

Façade improvements including rehabilitation of doors and windows

(the "Minimum Improvements"). The Minimum Improvements shall be completed in substantial conformity with the scope and scale described in Grant Recipient's application to the Program, and the Design Letter attached hereto.

- 1.2. <u>Completion of Minimum Improvements</u>. Grant Recipient shall complete construction of the Minimum Improvements by December 1, 2020. City shall determine in its sole discretion (following an inspection by City's Building Services Department and/or Planning Department) when the Minimum Improvements have been completed. In order to be considered completed, the Minimum Improvements must be constructed in accordance with the terms of this Agreement, in compliance with the regulations of the Downtown Rehabilitation Grant Program, and in substantial conformity with Grant Recipient's application to that Program and the Design Letter attached hereto.
- 1.3 Certificate of Completion. Promptly following the request of Grant Recipient and upon determination of the City Manager that the Minimum Improvements have been completed as required by Section 1.2 of this Agreement, the City Manager shall furnish Grant Recipient with the Certificate of Completion in recordable form and shall be a conclusive determination of the satisfaction and termination of the agreements and covenants in this Agreement.
- 1.4. <u>Construction of Minimum Improvements</u>. Grant Recipient shall complete all work with respect to construction of the Minimum Improvements in conformance with all requirements of the Program, this Agreement, and all federal, State, and local laws, ordinances, and regulations.

1.5. Insurance.

- (1) During construction of the Minimum Improvements and up to the Termination Date, Grant Recipient shall maintain, or cause to be maintained, at its cost and expense (and from time to time at the request of City shall furnish proof of insurance in the form of a certificate of insurance) all-risk property insurance against loss and/or damage to the Development Property under an insurance policy written in an amount not less than the full insurable replacement value of the Development Property. The term "replacement value" shall mean the actual replacement cost of the Development Property (excluding foundation and excavation costs and costs of underground flues, pipes, drains and other uninsurable items) and equipment, and shall be reasonably determined from time to time at the request of City, but not more frequently than once every three (3) years.
- (2) Grant Recipient shall notify City immediately in the case of damage exceeding \$50,000.00 in amount to, or destruction of, the Development Property or any portion thereof resulting from fire or other casualty. Net proceeds of any

such insurance (Net Proceeds), shall be paid directly to Grant Recipient as its interests may appear, and Grant Recipient shall forthwith repair, reconstruct and restore the Development Property to substantially the same or an improved condition or value as they existed prior to the event causing such damage and, to the extent necessary to accomplish such repair, reconstruction and restoration, Grant Recipient shall apply the Net Proceeds of any insurance relating to such damage received by Grant Recipient to the payment or reimbursement of the costs thereof, subject, however, to the terms of any mortgage encumbering title to the Property (as its interests may appear). Grant Recipient shall complete the repair, reconstruction and restoration of the Development Property whether or not the Net Proceeds of insurance received by Grant Recipient for such purposes are sufficient.

SECTION 2. FURTHER COVENANTS OF GRANT RECIPIENT.

- 2.1. Operation of Development Property; Housing Vouchers. For and in consideration of the Grant offered under this Agreement, during the operation of the Development Property as a rental residential property, Grant Recipient shall accept, or cause to be accepted, applications from prospective tenants with housing vouchers (issued under the U.S. HUD's Section 8 voucher program or a similar program) that are otherwise qualified prospective tenants.
- 2.2. <u>Real Property Taxes</u>. Grant Recipient shall pay or cause to be paid, when due, all real property taxes and assessments payable with respect to all and any parts of the Development Property.
- 2.3. <u>No Other Exemptions</u>. Until the Termination Date, Grant Recipient agrees not to apply for any state or local property tax exemptions, except for an application for urban revitalization tax abatement under lowa Code Chapter 404 and 427, which are available with respect to the Development Property or the Minimum Improvements located thereon that may now be, or hereafter become, available under state law or city ordinance during the term of this Agreement.
- 2.4. <u>Non-Discrimination</u>. In carrying out the Project, Grant Recipient shall not discriminate against any employee or applicant for employment or tenant because of race, religion, color, sex, sexual orientation, gender identity, national origin, age, or disability.

SECTION 3. DOWNTOWN REHABILITATION GRANT PROGRAM.

3.1. Façade Grant. City agrees to provide Grant Recipient a grant not to exceed Ten Thousand Dollars (\$10,000) for documented costs that improve the overall appearance of the Development Property, provided the Project as completed meets the criteria of the Façade Grant Program. The final amount of the Façade Grant shall be determined following City's review of documentation submitted by Grant Recipient showing the eligible expenses (as applicable to the particular grant) and shall each be in an amount

equal to \$0.50 for each \$1.00 of eligible expenses incurred by Grant Recipient within the scope of the Project's approved application, up to the maximum amounts stated below.

- 3.2. Planning & Design Grant. City agrees to provide Grant Recipient a grant not to exceed Six Thousand Dollars (\$5,219) to reimburse Developer for documented predevelopment costs, architectural and engineering fees and other authorized soft costs associated with the rehabilitation of the Property on the terms and conditions set forth in the attached Design Letter.
- 3.3. Financial Consultant Grant. City agrees to provide a matching (1:1) grant not to exceed One Thousand Dollars (\$1,250) to reimburse Developer for documented costs related to hiring a financial consultant to evaluate the Project's feasibility on the terms and conditions set forth in the attached Design Letter.
- 3.4. Payment of the Grants. The Grants shall be payable as follows:
 - (1) Any and all portions of a Grant shall be funded solely and only from available Program funds;
 - (2) Prior to the release of any Grant funds (i) Grant Recipient shall have submitted documentation of its eligible expenses under the corresponding grant program, and (ii) City shall have determined that the Project is substantially complete as provided in Section 1.2; and
 - (3) The Grant funds shall be disbursed directly to Grant Recipient.

SECTION 4. EVENTS OF DEFAULT; REMEDIES.

- 4.1. <u>Events of Default Defined</u>. Failure by Grant Recipient to substantially observe or perform any covenant, condition, obligation, or agreement on its part to be observed or performed under this Agreement shall be an "Event of Default."
- 4.2. Remedies on Default by Grant Recipient. Whenever any Event of Default occurs and is continuing, City, as specified below, may take any one or more of the following actions after the giving of written notice by City to Grant Recipient of the Event of Default, but only if the Event of Default has not been cured within thirty (30) days following such notice, or if the Event of Default cannot be cured within thirty (30) days and Grant Recipient does not provide assurances to City that the Event of Default will be cured as soon as reasonably possible thereafter:
 - (1) City may suspend its performance under this Agreement, including suspension of the payment of any installment of the Grant to Grant Recipient, until it receives assurances from Grant Recipient deemed adequate by City, that Grant Recipient will cure its default and continue its performance under this Agreement;
 - (2) City may terminate this Agreement; or

- (3) City may take any action, including legal, equitable, or administrative action, which may appear necessary or desirable to enforce performance and observance of any obligation, agreement, or covenant under this Agreement.
- 4.3. <u>No Remedy Exclusive</u>. No remedy herein conferred upon or reserved to City is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter existing at law or in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.
- 4.4. <u>No Implied Waiver</u>. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other concurrent, previous or subsequent breach hereunder.

SECTION 5. MISCELLANEOUS.

- 5.1. <u>Conflict of Interest</u>. Grant Recipient represents and warrants that, to its best knowledge and belief after due inquiry, no officer or employee of City, or its designees or agents, nor any consultant or member of the governing body of City, and no other public official of City who exercises or has exercised any functions or responsibilities with respect to the Project during his or her tenure, or who is in a position to participate in a decision-making process or gain insider information with regard to the Project, has had or shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work or services to be performed in connection with the Project, or in any activity, or benefit therefrom, which is part of the Project at any time during or after such person's tenure.
- 5.2. <u>Grants, Notices, and Demands</u>. A grant payment, notice, demand, or other communication under this Agreement by any party to the other shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally, and
 - (1) In the case of Grant Recipient, is addressed and delivered personally to Montana House, LLC, ATTN: Sam Murley, 14157 Deerfield CT, Dubuque, IA 52001; and
 - (2) In the case of City, is addressed and delivered personally to the City of Dubuque at City Hall, 50 W. 13th Street, Dubuque, IA 52001; Attn: City Manager and City Attorney.

or to such other designated individual or officer or to such other address as any party shall have furnished to the other in writing in accordance herewith.

- 5.3. <u>Titles of Sections</u>. Any titles of the several parts and Sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.
- 5.4. <u>Definitions</u>. All capitalized terms used herein shall have the meaning defined herein, unless a different meaning clearly appears from the context.
- 5.5. <u>Counterparts</u>. This Agreement may be executed in any number of counterparts, each of which shall constitute one and the same instrument.
- 5.6. <u>Governing Law</u>. This Agreement shall be governed and construed in accordance with the laws of the State of Iowa.
- 5.7. <u>Amendment</u>. This Agreement may not be amended except by a subsequent writing signed by the parties hereto.
- 5.8. <u>Successors and Assigns</u>. This Agreement is intended to and shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.
- 5.9. <u>Termination Date</u>. This Agreement shall terminate and be of no further force or effect upon issuance of the Certificate of Completion, unless the Agreement is terminated earlier by the other terms of this Agreement.
- 5.10. <u>No Third-Party Beneficiaries.</u> No rights or privileges of either party hereto shall inure to the benefit of any landowner, tenant, contractor, subcontractor, material supplier, or any other person or entity, and no such landowner, tenant, contractor, subcontractor, material supplier, or any other person or entity shall be deemed to be a third-party beneficiary of any of the provisions contained in this Agreement.
- 5.11. <u>Indemnification</u>. Grant Recipient hereby agrees to defend, indemnify, and hold harmless City against any claims made by Grant Recipient or any third party relating to or arising out of this Agreement, including costs, expenses, or attorneys' fees.
- 5.12. <u>No Assignment; Non-Transferability</u>. Following the execution of this Agreement and until the Termination Date:
 - (1) Grant Recipient represents and agrees that it will not transfer, convey or make any assignment of any of its rights or interests in the Development Property, Minimum Improvements, or this Agreement to any other party unless: (i) the transferee partnership, corporation, or individual assumes in writing all of the obligations of Grant Recipient under this Agreement, and (ii) City consents thereto in writing in advance thereof; and

(2) Grant Recipient represents and agrees that it will not assign its rights or interests in this Agreement, including the Grant, to any other party unless City consents thereto in writing in advance thereof.

| CITY OF DUBUQUE, IOWA | MONTANA HOUSE, LLC |
|--------------------------------|--------------------|
| By: Roy D. Buol, Mayor | Sam Murley |
| ATTEST: | |
| Kevin S. Firnstahl, City Clerk | <u> </u> |





Planning Services Department City Hall - 50 West 13th Street Dubuque, IA 52001-4845 (563) 589-4210 phone (563) 589-4221 fax (563) 690-6678 TDD planning@cityofdubuque.org

MEMORANDUM

TO: Jill Connors, Economic Development Director

FROM: Chris Happ Olson, Assistant Planner

SUBJECT: Façade Grant: 245-249 W. 1st Street – the Montana House

DATE: April 3, 2020

Introduction

This memorandum forwards the requested design review for work funded with a Façade Grant for the property located at 245-249 W. 1st Street – the historic Montana House.

Background

The project is in the Greater Downtown Urban Renewal District and the Old Main National Register Historic District. The City of Dubuque Architectural Guidelines, Secretary of the Interior Standards for Rehabilitation and applicable Technical Preservation Services Preservation Briefs published by the National Park Service apply to this project.

Discussion

The scope of work described in the application dated 03-27-2020 and depicted and described in the drawings, provided with application, and attached as an addendum, is recommended for approval as submitted with the following conditions:

- 1. Storefront Materials: All wood or substitute wood materials at the storefront level must be smooth, non-textured, and painted. Alternates outlined in the Adams Architectural bid of 02-21-2020 for different materials at the storefront and doors are acceptable, if painted.
- 2. Window Color: All windows should be painted in a dark color, as in dark green, dark red, black or slate grey, in order to create depth with new replacement materials at the front façade (aluminum cladded 4/4 sash units) and the non-primary facades (vinyl 1/1 sash units).
- 3. Window Design: Full 4/4 sash units at 2nd and 3rd story windows on primary façade have no transoms, extending the full length of the original documented window. Model after photograph showing the original top sash in one 2nd story primary façade opening (see next page illustrations).





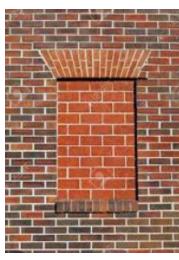
At left, partial window in place at 245 W. 1st St.

At right, Pella rendering of new window modeled on original.

- 4. Ghost Signs: Any cleaning of the building should take special care. Specifically, the east façade, which contains multiple layers of ghost signs documenting former businesses, should neither be painted nor cleaned, in order to preserve these. These ghost signs are historic and do not count as signs for any businesses that will locate in the building.
- 5. Necessary Egress: The fire escape/egress at the front of the structure, necessary for life-safety, should be painted matte black or dark finish to help it appear to recede into the façade.
- 6. Bricked in windows: any bricked in windows, allowable because of relevant code restrictions, must be recessed from the plane of the façade. Those openings must be bricked in using matching masonry and mortar, with a matching course pattern. (Images below: Left is appropriate, Center and Right are not appropriate)







7. Mortar: Repointing of masonry joints to be executed using historically appropriate mortar that does not damage soft brick through freeze thaw cycles. Mortar analysis of historic mortar joints will provide recipe for a mortar with level of softness and color appropriate for this structure. Mortar analysis is reimbursable, as described in the grant application. Old mortar shall be removed as only necessary with gentle means and reapplied minimally to prevent mortar being applied to the front of brick. Follow linked National Park Service Preservation Brief #2 for guidance, including analysis, preparation and application methods.

Requirements

The project, if done in accordance with the described scope of work and drawings will meet the applicable guidelines and standards and is recommended for approval in terms of design review. Any deviation from the approved scope of work must be reviewed and approved by the Economic Development and Planning Services Departments prior to initiation. It is the property owner's responsibility to read and understand the terms of approval as well as ensure compliance with the project requirements. It is the property owner's responsibility to obtain the necessary building permits prior to starting work. It is the property owner's responsibility to ensure all contractors understand and properly execute all expectation of the project. Failure to comply with the approved scope of work will result in forfeiture of all funding.

In Closing

Thank you for making the investment to improve our historic building stock in Downtown Dubuque. The restoration and rehabilitation of the Montana House is long overdue, and we applaud your willingness to take on this project.

APPENDIX:

Compiled grant application and attachments





City of Dubuque, Iowa Application for Downtown Incentive Programs

| Name of Applicant (Developer/Comp | any): | Montana House, LLC (Sam | Murley) | |
|--|---------------------------|---|---------------|-------|
| Address of Proposed Project: | 245/24 | 19 W 1st Street Dubuque, Iowa | <u>5200</u> 1 | |
| Contact Name: Sam Murley Address: 14157 Deerfield Ct Phone: 563-590-9507 Date of Birth: 02/25/1984 | Email: | City/State: <u>Dubuque/IA</u> smurley84@gmail.com | Zip: | 52003 |
| Estimated Start Date: Estimated Completion Date: With whom has the Applicant discuss of this project at the City of Dubuque | | 2020 ails | II Conno | r |
| Check each of the Incentives for whi | ch you a | are applying: | | |
| A.) Downtown Housing Incentive B.) Downtown Rehabilitation Gra (X) Façade Grant (X) Financial Consultat (X) Planning and Desig C.) Tax Increment Rebate or Tax | nt nt Grant gn Gran | t | | |

Please Include Proof of Building Ownership as Attachment A

You may use the following site as a resource for providing this information: https://beacon.schneidercorp.com/

If Applicant is not building owner, you must provide proof of building owner's permission to proceed with project as part of Attachment A:

If the owner is a for-profit or non-profit organization, you must provide a resolution adopted by the Board of Directors which authorizes both the project and the application attached with the Minutes of the Meeting when it was adopted. *Please Include as Attachment B*

| 3 · · · · · · · · · · · · · · · · · · · |
|---|
| Does Applicant own or have ownership interest in other Properties in Dubuque? |
| (X)Yes ()No |
| If yes, please list addresses: 366 Kaufmann Ave, 969 Oxford St, 1420 Loras Blvd, 900 University Ave |
| 1124 Locust St, 194 Alpine, 971 W 5th, 705 W 3rd, 755 W 3rd, 757 W 3rd |
| 1007 W 3rd, 1007 1/2 W 3rd. |
| |





Do the above properties comply with all applicable City of Dubuque ordinances and regulations, including but not limited to: Housing, Building, Zoning, Fire, Health and Vacant & Abandoned Building regulations? (x)Yes ()No

| Please list all sources of funding and financing for this project besides the requested grants, and |
|---|
| whether the sources are already secured (i.e. Historic Tax Credits, Grants, IEDA Incentives). |
| n/a |
| |
| |
| |
| |
| Current Physical Condition of the Building - Written: |
| Please Include up to 3 Current Photos as Attachment C |
| The building is currently home to Callahan Photography and the Jewelry Shop on 1st floor. 2nd |
| and 3rd floor are vacant residential units. The building is in need of various repairs and restoration |
| most notably on the interior. The exterior although in very good shape (roof, brick, etc), has the potential |
| o be restored back to the original storefront and facade. The storefront currently consists of a |
| 1960/1970s modification covering up the original iron header, columns, etc. Please see attached project plan for ad |
| details. |
| Proposed Modification of Building/Intended Improvements - Written: |
| Please Include Rendering/Drawing as Attachment D |
| |
| The building will be restored in 2 general phases. Phase 1 will consist of a full interior rehab and |
| renovation of 2nd and 3rd floors as well as all facade and rehab for the storefront and exterior. |
| Updates to the facade will include all new windows and tuck-pointing. With Phase 2 completed, focus |
| will then be on preparing1st floor commercial for a new commercial tenant. |
| Please see attached project plan for additional details. |
| |
| Community Benefit/Impact of Project (how will the project further the revitalization of downtown): |
| If additional space is needed, please include as Attachment E |
| The renovation and rehab of this building will add to an already existing shortage of quality housing |
| in lower Main. A revitalized storefront will attract and provide space for the existing commercial |
| tenants or space for a new and highly valuable tenant to call Dubuque their new or expanded home. |
| This is one of the first buildings visitors and residents see when coming to and from downtown |
| Dubugue and is in dire need of restoration and has high visibility in general. |
| Please see attached project plan for additional details. |





A.) Downtown Housing Incentive Program*

| *Grant Funds will be disbursed upon receipt of certificate of occupancy fo project. | r <u>all</u> units in the |
|--|---------------------------|
| How many units are being created? | |
| Housing units created must be greater than 650 Square Feet. A minimum required for eligibility, and a maximum of 75 units are eligible. (housing unvacant for over three years are considered new units) | |
| Amount of Assistance Requested (No more than \$10,000 per unit is eligible) \$40,000 | |
| Does the project have bank financing? If yes, what financial institution? Premier Bank | (X)Yes ()No |
| | |
| Please Include Letter of Commitment from Financial Institution as A | ttachment F |
| A 10 years are formed moved by attached if no synasting bouring growt. | |
| A 10-year pro forma must be attached if requesting housing grant. Pleas as Attachment G | e include |
| , , | e include ()Yes (X)No |
| as Attachment G Does the pro forma show a developer's fee? | |
| as Attachment G Does the pro forma show a developer's fee? If yes, over what period of time will this fee be paid? | ()Yes (X)No |





B.) Downtown Rehabilitation Grant**

**Grant Funds will be disbursed upon completion of work, documentation of costs, and an inspection of completed project. Disbursements are at a rate of \$.50 for each \$1.00 of costs incurred, up to maximum amount of grant committed. Written requests for payment must be submitted to the Economic Development Department.

**Paid invoices and/or cancelled checks will be required to confirm expenditures.

| Façade Grant Estimated costs for façade improvements How much assistance is the project requesting? | \$ 84,456.81 \$ 10,000.00 |
|---|---|
| Will the project include repointing or tuck pointing? If yes, a mortar analysis sample may be required. The sample would be a reimbursable expenditure. | (×)Yes ()No |
| Do existing signs on the project property comply with City guidelines? | Zoning regulations and design ()Yes (×)No ()N/A |
| If the above answer is no, or the Applicant is proposing ne materials and colors that will be used on the sign face, how lighting proposed. It is unknown if the existing signs comply with City Zobe removed. | w the sign will be displayed, and any |
| With whom has the Applicant discussed details of this proj Planning Department? <u>This is mandatory</u> . Chris Olson, Lu | ect in the City of Dubuque lke Seger, Jeff Zasada, Guy Heminway, Wally Wermont |
| Has Applicant reviewed the City's Design Review Guidelin http://cityofdubuque.org/1295/Design-Guideline ? | es at (x)Yes ()No |





Detailed drawings showing dimensions, architectural details, and labels must be attached to the application Please include as Attachment I

| application. Treads molads as Attachment | (x)Yes ()No | |
|---|----------------------------------|--|
| Financial Consultant Grant Estimated costs for financial consultant services How much assistance is the project requesting? | \$ \$2,500 \$ \$2,500 | |
| Planning and Design Grant Estimated costs for planning and design How much assistance is the project requesting? | \$ \$10,000 \$ \$10,000 | |
| Bids: Please attach bid(s) for ALL proposed work | as Attachment J | |
| Certificate of Insurance: Please attach a certificate of insurance for the individual/combidding the work as Attachment K | | |
| C.) Tax Increment Rebate or Tax Aba | tement | |
| Please contact the Economic Development Departme | ent to discuss tax incentives at | |

I certify that I am applying for the above incentives before having begun the eligible work, and project work is scheduled to start in fewer than 6 months of the date of this application.

Date: March 26, 2020

To be considered for approval, a fully completed application with attachments and exhibits must be submitted via one of the following.

- Website: https://www.cityofdubuque.org/113/Facade-Grant
- email: econdev@cityofdubuque.org
- drop off: Economic Development Department, 1300 Main Street, Dubuque, Iowa 52001
- US Post: Economic Development Department, 1300 Main Street, Dubuque, Iowa 52001



PRELIMINARY NOT FOR CONSTRUCTION

CIVIL ENGINEERING CONSTRUCTION SERVICES ENVIRONMENTAL ENGINEERING

LAND SURVEYING MUNICIPAL ENGINEERING STRUCTURAL ENGINEERING TRANSPORTATION ENGINEERING INTEGRITY.EXPERTISE.SOLUTIONS. www.iiwengr.com ◆ 800.556.4491

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ELEVATIONS

NG NG

249 WEST 1ST STREET
BUILDING RENOVATION
249 WEST 1ST STREET
DUBUQUE, IOWA

PREPARED SPECIFICALLY FOR THIS PROJECT ONLY. ALL SCALES BASED ON 22x34 FULL SIZE SHEET, NO PART OF THIS DOCUMENT MAY BE REPRODUCED OR DISTRIBUTED IN ANY FORM WITHOUT THE PERMISSION OF IIW, P.C. ALL INFORMATION IN THIS DOCUMENT IS CONSIDERED PROPERTY OF IIW, P.C.

GENERAL NOTES

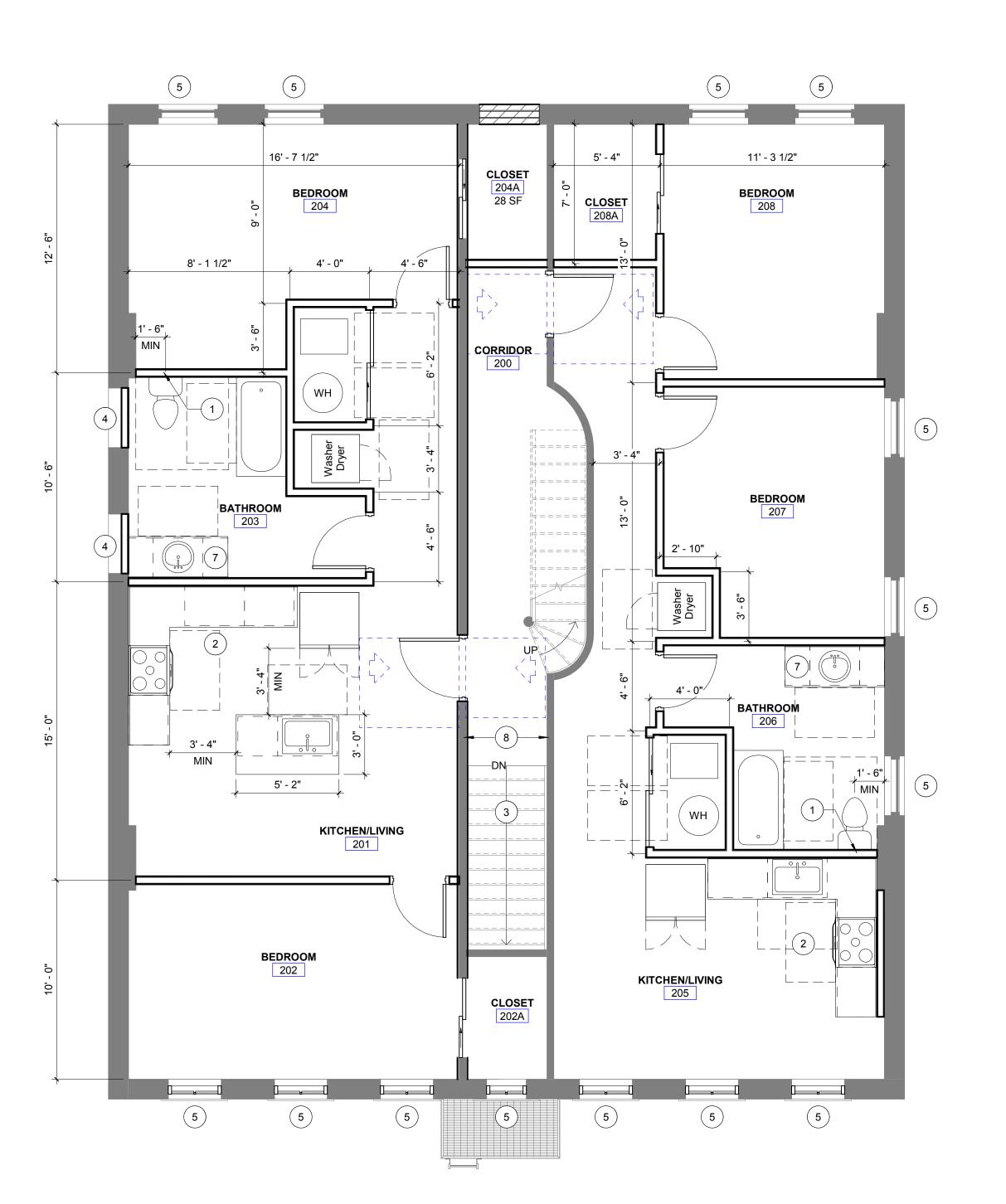
- 1. INTERIOR WALLS ARE TYPE 4W3 AND DIMENSIONED TO CENTER OF FRAMING U.N.O. 2. OFFSET HINGED SIDE OF DOOR R.O. 4" FROM ADJACENT WALL UNLESS DIMENSIONED
- OTHERWISE ON PLAN. ALL DOORS ARE FLUSH PANEL AND 36" X 80" U.N.O. CONTRACTOR SHALL PROVIDE BLOCKING IN FRAMED WALLS FOR SUPPORT OF WALL
- MOUNTED HARDWARE AND FUTURE GRAB BAR LOCATIONS IN BATHROOMS.
- 4. UNLESS NOTED OTHERWISE, BOLD LINEWORK DENOTES WORK OF THIS CONTRACT, DASHED LINEWORK DENOTES EXISTING TO BE DEMOLISHED, AND FADED LINEWORK DENOTES EXISTING TO REMAIN.
- ALL EXISTING CONSTRUCTION AND ITEMS TO REMAIN, INCLUDING BUT NOT LIMITED TO ITEMS INDICATED ON THESE DRAWINGS SHALL BE PROTECTED THROUGHOUT THE DURATION OF THE PROJECT. ANY ITEM THAT IS DAMAGED SHALL BE REPLACED OR REPAIRED TO THE OWNER'S SATISFACTION.
- PROVIDE FIRE RATED DAMPERS, CONTROLS, AND FIRE RATED SEALANT AROUND ANY DUCTWORK PENETRATIONS THROUGH FIRE RATED CONSTRUCTION.

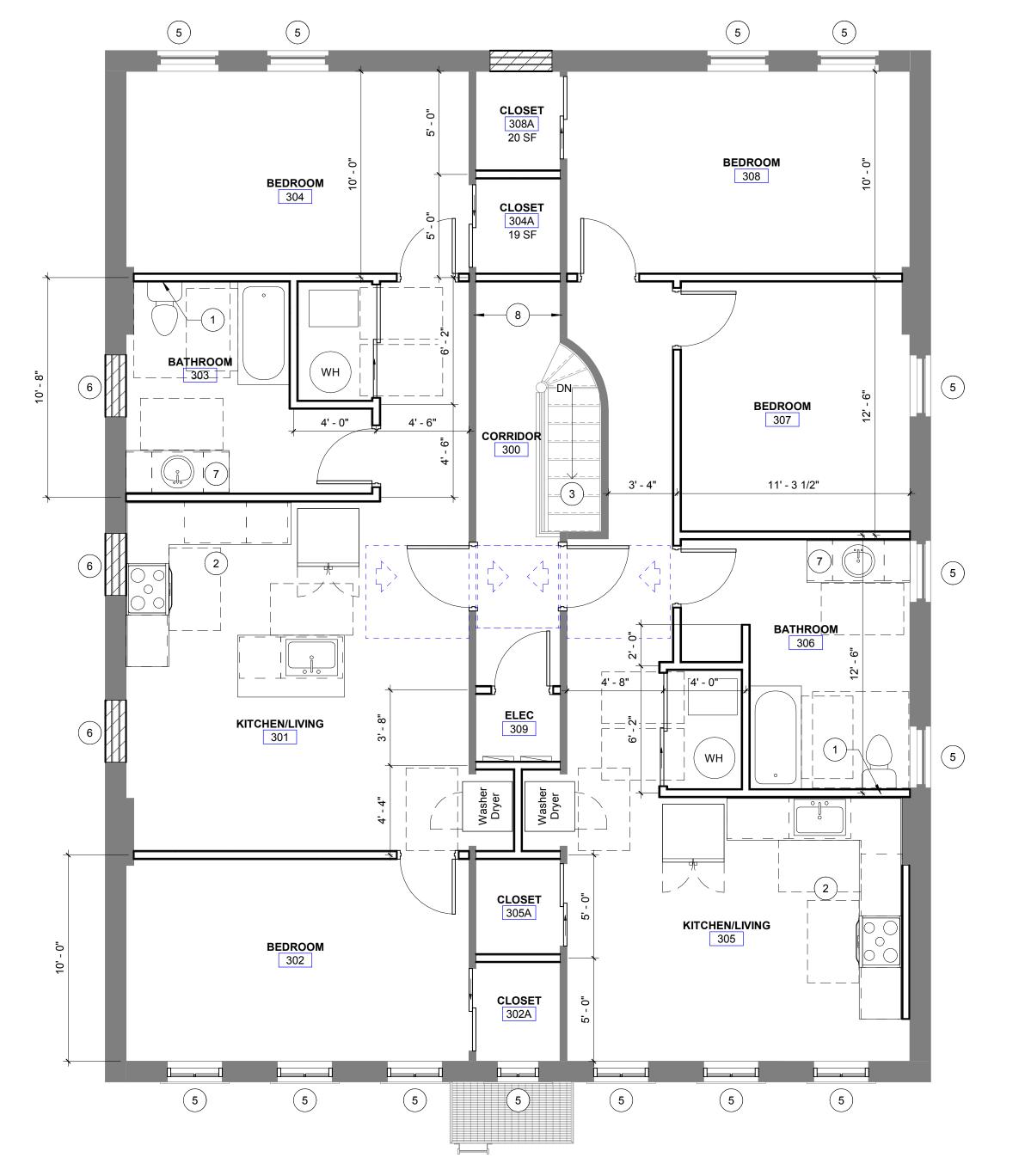
1 SECOND FLOOR
1/4" = 1'-0"

- PROVIDE FIRE RATED SEALANT AROUND ANY CONDUIT PENETRATIONS THROUGH FIRE RATED CONSTRUCTION.
- (1) PROVIDE BLOCKING FOR FUTURE GRAB BARS.
- 2 COORD KITCHEN CASEWORK LAYOUT AND APPLIANCES WITH OWNER.

PLAN KEY NOTES

- 3 EXISTING STAIR TO REMAIN. PROVIDE NEW WALL MOUNTED
- HANDRAILS, EACH SIDE.
- INFILL EXISTING OPENING WITH WOOD STUD FRAMING AND GYPSUM BOARD. FINISH FACE TO ALIGN WITH EXISTING ADJACENT.
- (5) NEW DOUBLE HUNG WINDOW IN EXISTING OPENING.
- INFILL EXISTING WINDOW WITH CONSTRUCTION TO MATCH (6) EXISTING ADJACENT. EACH FACE TO BE FLUSH WITH EXISTING
- (7) COORD BATHROOM CASEWORK LAYOUT WITH OWNER.
- PROVIDE (X) LAYERS 5/8" TYPE "X" GYPSUM BOARD, EACH SIDE OF EXISTING STUD WALL.
- 9 KEYNOTE 9
- (10) KEYNOTE 10





PRELIMINARY NOT FOR CONSTRUCTION

Sheet No:

CIVIL ENGINEERING

CONSTRUCTION SERVICES

ENVIRONMENTAL ENGINEERING

LAND SURVEYING

MUNICIPAL ENGINEERING

STRUCTURAL ENGINEERING

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STREE1 OVATION STREET

249 \ BUI

正

2 THIRD FLOOR

1/4" = 1'-0"

Pella[®] Lifestyle Series Double-Hung

Aluminum EnduraClad[®] Exterior

Detailed Product Description

Frame

- Select softwood, immersion treated with Pella's EnduraGuard[®] wood protection formula in accordance with WDMA I.S.-4. The EnduraGuard formula includes three active ingredients for protection against the effects of moisture, decay, stains from mold and mildew. Plus, an additional ingredient adds protection against termite damage.
- · Interior exposed surfaces are clear pine.
- · Exterior surfaces are clad with aluminum.
- · Components are assembled with screws, staples and concealed corner locks.
- Overall frame depth is 5" (127 mm) for a wall depth of 3-11/16" (94 mm).
- · Jamb liner shall be high-impact polyvinyl chloride backed by continuous hard-tempered aluminum springs.
- Optional factory applied jamb extensions are available.
- · Optional factory installed fold-out installation fins with flexible fin corners.
- Optional factory-applied EnduraClad[®] exterior trim.

Sash

- Select softwood, immersion treated with Pella's EnduraGuard[®] wood protection formula in accordance with WDMA I.S.-4. The EnduraGuard formula includes three active ingredients for protection against the effects of moisture, decay, stains from mold and mildew. Plus, an additional ingredient adds protection against termite damage.
- · Interior exposed surfaces are clear pine.
- Exterior surfaces are clad with aluminum, lap-jointed and sealed.
- · Corners mortised and tenoned, glued and secured with metal fasteners.
- Sash thickness is 1-5/8" (41 mm).
- · Sashes tilt for easy cleaning.

Weatherstripping

- Foam with 3 mm skin at head and bottom rail. Thermal-plastic elastomer bulb with slip-coating set into upper sash for tight contact at check
 rail.
- · Secondary polyvinyl chloride leaf-type weatherstrip on bottom sash at sill.
- · Jamb liner to seal against sides of sash.

Glazing System

- · Quality float glass complying with ASTM C 1036.
- · High altitude glazing available.
- Silicone groove-glazed 11/16" [obscure] dual-seal insulating glass [[annealed] [tempered]] [[Advanced Low-E] [SunDefense Low-E] [AdvancedComfort] [NaturalSun Low-E] with argon]].

Exterior

- Exterior aluminum surfaces are finished with EnduraClad[®] protective finish, in a multi-step, baked-on finish.
 - Color is [White] [Tan] [Putty] [Brown] [Poplar White] [Portobello] [Hartford Green] [Morning Sky Gray] [Brick Red] [Black].

Interior

• [Unfinished, ready for site finishing] [factory primed with one coat acrylic latex] [factory prefinished [White] [Linen] [Bright White] [stain]].

Hardware

- · Galvanized block-and-tackle balances are connected to sash with a polyester cord and concealed within the frame.
- Factory installed self-aligning surface-mounted sash lock. Two sash locks on units with frame width 33-1/4" and greater.
- Optional Sash lift furnished for field installation. Two lifts on units with frame width 33-1/4" and greater.
- · Finish is [baked enamel [Champagne] [White] [Brown] [Matte Black]] [Oil-Rubbed Bronze] [Satin Nickel].
- · Champagne locks are standard on unfinished units; White locks are standard on factory prefinished white units.

Optional Products

Grilles

- Simulated-Divided-Light [with optional spacer]
 - 7/8" Grilles permanently bonded to the interior and exterior of glass.
 - Patterns are [Traditional] [Prairie] [Cross] [Top Row] [Custom Equally Divided].
 - Interior surfaces are [unfinished, ready for site finishing] [factory primed] [pine: factory prefinished [White] [Linen White] [Bright White] [stain,]]. Exterior grilles to match the exterior cladding color.
 - Available only on units glazed with Low-E insulated glass with argon.

- or -

- · Grilles-Between-the-Glass,
 - Insulating glass contains 3/4" contoured aluminum grilles permanently installed between two panes of glass.
 - Patterns are [Traditional] [9-Lite Prairie] [Top Row] [Custom Equally Divided].
 - Interior color is [White] [Ivory] [Tan3] [Brickstone] [Black] [Putty3] [Brown3] [Harvest] [Cordovan].
 - Exterior color [matched to the exterior cladding color] [White]₄.

– or –

- Roomside Removable Grilles
 - 3/4" [Traditional] [Custom Equally Divided] removable solid pine wood bars steel-pinned at joints and fitted to sash with steel clips and tacks.
 - Interior [unfinished, ready for site finishing] [factory primed] [pine: factory prefinished [White] [Linen White] [Bright White] [stain_1]].
 - Exterior [unfinished, ready for site finishing] [factory primed] [factory prefinished, finish color matched to exterior cladding] [White] ...

Screens

- InView[™] screens
 - Full-size Vinyl-coated 18/18 mesh fiberglass screen cloth complying with the performance requirements of SMA 1201, set in aluminum frame fitted to outside of window, supplied complete with all necessary hardware.
 - Screen frame finish is baked enamel, color to match window cladding.

– or –

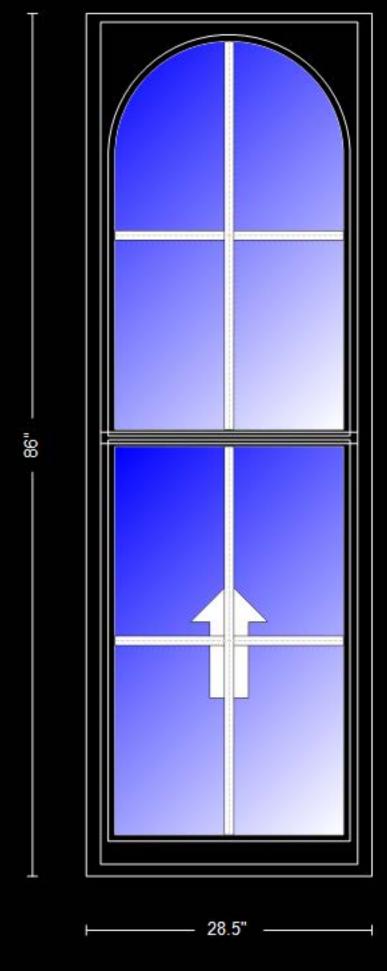
- Vivid View[®] screens
 - Full-size PVDF 21/17 mesh, minimum 78 percent light transmissive screen, set in aluminum frame fitted to outside of window, supplied complete with all necessary hardware.
 - Screen frame finish is baked enamel, color to match window cladding.

Hardware

- Optional factory applied limited opening device available for vent units in steel, nominal 3-3/4" opening.
- Optional window opening control device available for field installation. Device allows window to open less than 4" with normal operation, with a release mechanism that allows the sash to open completely. Complies with ASTM F2090-10.

Sensors

- Optional factory installed integrated security sensors available in vent units.
- (1) Contact your local Pella sales representative for current designs and color options.
- (2) Available on units glazed with Low-E insulated glass with argon, and obscure insulated glass.
- (3) Tan, brown and putty Interior GBG colors are available only with matching interior and exterior colors.
- (4) Appearance of exterior grille color will vary depending on Low-E coating on glass.





2225 Kerper Blvd. Dubuque, lowa 52001 563.690.1358 p. 888.285.8120 p. 563.557.8852 f. www.adamsarch.com

Date: February 21st, 2020 Project: 249 W 1st St Store Facade

Re: Sam Murley



Entry Doors with Transom

7'6" tall wood door, 2 $\frac{1}{4}$ " thick slab with 36" by 20" tall transom manufactured from mahogany, $\frac{1}{2}$ " insulated tempered glass in door, insulated glass in transom, no divided lights, 6 9/16" frame. Door handleset not included, machining for handleset not included. Exterior and Interior casing/brickmold not included

36" wide door Qty 2 Wood \$3,928.08 each Aluminum \$4,426.35 each Fiberglass \$4,5021.96 each

32" wide door Qty 1 Wood \$3,928.08 each Aluminum \$4,426.35 each Fiberglass \$4,671.70

Note #1; Wood door will come unfinished, aluminum and Fiberglass will come finished Note #2; Fiberglass door may be limited to 84" in height

Store Façade Windows

Option 1, Sash and Frame

54"w by 84" h wood windows manufactured from white pine, tempered insulated glass with no divided lights, 6 9/16" frame, primed on the outside, raw on the inside, finishing by others. Interior/Exterior casing not included.



Qty 3 Wood \$1,686.32 each Aluminum \$2,370.49 each Fiberglass \$1,048.02

Option 2, Direct Set

54"w by 84" h wood windows manufactured from white pine, tempered insulated glass with no divided lights, 6 9/16" frame, primed on the outside. Interior/Exterior casing not included.

Note: Wood door will come unfinished, aluminum and Fiberglass will come finished

Qty 3 Wood \$1,148.65 each Aluminum \$1,918.52 each

Note #1: Wood window will come unfinished, aluminum will come finished.

Note #2: Fiberglass does not have a direct set option.

Notes: ***Important Please Read

- All wood doors must have an overhang equal to the height of the door and no higher than 1 ½ times the height of the door
- Please be aware that wood doors should not be subject directly to the exterior elements (sun, rain, snow, etc) nor should
 doors be painted a dark color that are exposed to the sun.

Not included in Quote

Crate & Freight

Terms & Conditions:

- Sales Tax **Not** Included.
- 30% down payment is required to process order, progress payments and/or final payment due prior to pick-up/delivery.

- Field measurements to be completed and agreed upon with installing contractor.
- Installation not included.
- If order is cancelled, down payment will be forfeited.

- Shop drawings to be signed off before production to begin. FOB Adams Architectural Millwork Dock.
 We are a supplier/manufacturer no retainage allowed.
 Clerical Errors are subject to correction.
 Bid is invalid after 30 days.

| Thanks, | | |
|---------|---------------------|------|
| | Customers Signature | Date |

That Man Home Maintenance and Repair 3403 Jackson St. Dubuque, IA 52001 (563) 581-3912 bhinman75@gmail.com



Number

E525

Date

2/27/2020

Bill To For Sam Murley 225 W. 1st St. 14157 Deerfield Ct. Dubuque, IA, 52003 Date Tuck pointing and repairing brick work with NHL mortar \$3,800 per week for work more than 12 feet off the ground (2 weeks of work) \$2,800 per week for work less than 12 feet from the ground (1 week of work) Material \$10,400.00 Sales Tax 7.50% on \$0.00 \$0.00 \$10,400.00 Make all checks payable to Brian Hinman Payment terms 30 days

Hinman Home Repair

475 Summit St
Dubuque, IA 52001
(563) 552-6779
hinmanhomerepair@outlook.com

ACTIVITY

Estimate

DATE

ADDRESS ESTIMATE # 1021

DESCRIPTION

Sam Murley DATE 01/15/2020

| Sales | window install | 47 | 250.00 | 11,750.00 |
|-------|----------------|----|--------|-----------|

TOTAL

QTY

RATE

AMOUNT

\$11,750.00

Accepted By Accepted Date

| cell: 563-590-0144 | | | |
|--|--|-------------|------------|
| Smurley 84 @gmail.com | Page No | of | Pages. |
| STREET AM Murley | § PHONE | date Teb | 0505-05 |
| CITY, STATE, ZIP ARCHITECT DATE OF PLANS | JOB NAME Concrete R JOB LOCATION 245-249 JOB S | W. 1525+ | |
| Replacement of Sidewalk | front of | 245/2 | 49 W. 15ts |
| Close Z Window Well Replacement SidewAlk | 1/5 with co | ncrete blo | xk |
| 6 thick concrete | W. M Reb | AV SPA | es . |
| Sealer Applied (Permit fees by own | | # | |
| -fo+1 | +/ - | \$51 | 90 |
| | | | |
| | | | |
| | | | |

Reittinger Construction

28672 Lansing Rd Dyersville, IA 52040

Estimate

| Date | Estimate # |
|-----------|------------|
| 2/20/2020 | 36 |

| Name / Address | |
|--|--|
| Sam Murley 14157 Deerfield Ct. Dubuque, IA 52003 | |

Project

| | L | | |
|--|--------------|----------------------------------|-----------------------------------|
| Description | Qty | Rate | Total |
| Labor to remove overhang, Labor to remove trim, old windows and door. Labor to frame and set new doors and windows | Qty 1 1 1 1 | 1,500.00 2,800.00 3,200.00 | Total 1,500.00 2,800.00 3,200.00 |
| | | Total | \$7,500.00 |

February 27, 2020

Sam Murley 249 West 1st Street Dubuque, IA 52001

Re: Proposal for Professional Services 249 West 1st Street Renovation

IIW Project No.: 20058

Dear Sam:

IIW, P.C. is pleased to provide this proposal for professional design services for the renovation to an existing building located at 249 West 1st Street, Dubuque, IA. For purposes of this agreement, the Client is Sam Murley.

PROJECT DESCRIPTION

The following is our understanding of the Project:

The project includes interior and exterior renovations to the three-story brick building and demolition of an adjacent two-story structure. It is our understanding that the three-story brick building will include retail on the 1st floor with apartments on the floors above. Site work, fire protection, electrical, mechanical and plumbing system design will be coordinated between the Client and General Contractor.

SCOPE OF SERVICES

The following list of services will be provided by or under the direct personal supervision of an Architect licensed to practice in the State of Iowa.

A. Verify Existing Site Conditions

- 1. Visit existing site with the Client to document and verify the existing exterior and interior layout noting structural walls, columns, and framing.
- Develop an existing building model of the three-story brick building utilizing Building Information Modeling (BIM) software. The BIM model is intended to show exterior wall construction and openings and existing structure including columns, beams and joist framing.

B. Schematic Floor Plan

- 1. Using partial conceptual layout provided by Client, create a proposed typical floor plan of (two) 2-bedroom apartment units on the 2nd and 3rd floors. It is our understanding that this layout will not be based on live/work units. No layout will be provided for the 1st floor.
- 2. Meet with the Client to review proposed floor layout.

C. General Code Review

- 1. Using the proposed floor plan, perform an architectural code review using the applicable building codes.
- Create a code plan showing any required fire-rated construction, occupancy, and means of egress.
- 3. Prepare a deliverable including general code review and code plan for Client to submit to the City for review.

IIW, P.C.

www.iiwengr.com

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CIVIL ENGINEERING
CONSTRUCTION SERVICES
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Dennis F. Waugh, PE/SE* ** Charles A. Cate, PE ** Gary D. Sejkora, PE ** Michael A. Jansen, PE/SE Timothy J. Tranel, PE* Julie P. Neebel, PE James P. Kaune, PE Thomas J. Oster, PLS ** Wray A. Childers, PLS ** Geoffry T. Blandin, PE Mark C. Jobgen, PE ** Lauren N. Ray, PE/SE Cody T. Austin, PE* Marc D. Ruden, PE Mark R. Fassbinder, AIA* Michael A. Ruden, NCARB/AIA* Eric J. Helminiak, PE/SE* Jeffrey J. Brandt, PLS Craig L. Geiser, PLS Nathan W. Miller, PE Nicholas A. Schneider, PE Christian J. Hendrie, AIA Eldon M. Schneider. PE Patrick R. Ready, PE Nicholas M. Rettenberger, AIA Christopher A. Becklin, PE Courtney E. Wand, PE Jonathan H. Lutz. PE John M. Tranmer, PLS Andrew C. Busch, NCARB/AIA Bryson E. Winsky, PE Jeri M. Vondera, PE Noah J. Hofrichter, PE Andrew J. Goedken, PE Emily M. Crowe, PE

* LEED AP
** Retired



D. Schematic Exterior Elevation

- Using conceptual drawing provided by Client and existing building verification, create a proposed South Elevation showing new windows and storefront.
- 2. Meet with the Client to review proposed South Elevation.
- 3. Prepare a deliverable for Client to submit to the City for review.

CLIENT'S RESPONSIBILITIES

The Client shall do the following in a timely manner so as not to delay the services of Architect:

- 1. Provide all criteria and full information as to the Client's requirements for the project, including design objectives and constraints, performance requirements and any budgetary limitations, and furnish copies of all design and construction standards which the Client will require to be included.
- 2. Assist the Architect by placing at the Architect's disposal all available information pertinent to the project, including previous reports and any other data relative to design or construction of the project.
- 3. Furnish to Architect, as required for performance of Architect's Scope of Services (except to the extent provided otherwise under basic services), all of which Architect may use and rely upon in performing services under this agreement, the following:
 - a. Arrange for access to and make all provisions for the Architect to enter upon public and private property as required for the Architect to perform his services under this agreement.
 - b. Examine all studies, reports, sketches, drawings, specifications, proposals, and other documents presented by the Architect, obtain advice of an attorney, insurance counselor, and other consultants as the Client deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of the Architect.
 - c. Give prompt written notice to Architect whenever the Client observes or otherwise becomes aware of any development that affects the scope or timing of Architect's services.
 - d. Furnish or direct Architect to provide extra services or other services as required.
 - e. Testing and removal of any hazardous materials present in the project area.

ADDITIONAL SERVICES

The following services are for informational purposes only. If authorized in writing by the Client, IIW shall furnish or obtain from others additional services of the types listed below.

- Services related to coordination with State or local historical societies or regulatory agencies for approval of proposed construction.
- 2. Services resulting from Client directed changes in the scope, extent, or character of the portions of the project designed or specified by Architect or its design requirements.
- 3. Services required as a result of Client's providing incomplete or incorrect project information to the Architect.
- 4. Services related to site work, fire protection, electrical, mechanical and plumbing system design.
- 5. Construction Inspection and Material Testing.
- 6. Site survey and utility locates.

COMPENSATION

IIW proposes to complete the Scope of Services listed above on an hourly basis with estimated fees as follows:

- A. Verify Existing Site Conditions: \$2,500.00 (two thousand five hundred dollars and zero cents).
- **B.** Conceptual Floor Plan: \$1,000.00 (one thousand dollars and zero cents).
- C. General Code Review: \$1,500.00 (one thousand five hundred dollars and zero cents).
- **D. Schematic Exterior Elevation:** \$1,000.00 (one thousand dollars and zero cents).

249 West 1st Street Renovation February 27, 2020 Page 3 of 5

SCHEDULE

Based on our current workload, the above scope of services can be expected to be complete within 8 weeks upon receiving the signed agreement.

GENERAL TERMS AND CONDITIONS

The attached General Terms and Conditions are a part of this Proposal. This proposal is valid for 30 days from the date it was issued. If the services and fees defined in this proposal are acceptable, please return one signed copy to our office. If you have any questions, or require further assistance, please feel free to contact me at n.rettenberger@iiwengr.com or our office at (563) 556-2464. Thank you for allowing IIW, P.C. to submit this Proposal for professional design services.

| for allowing IIW, P.C. to submit this Proposal for | professional design services. | · · · · · · · · · · · · · · · · · · · |
|--|---|---------------------------------------|
| Sincerely, IIW, P.C. Nicholas M. Rettenberger- AIA Project Manager | Lauren N. Ray, P.E., S.E. Vice-President/Secretary | |
| I hereby accept this Proposal and General Terms | and Conditions and authorize this work. | |
| FOR: Sam Murley | | |
| Authorized Signature | Typed or Printed Name | Date |

IIW, P.C.



THE FOLLOWING GENERAL TERMS AND CONDITIONS SHALL APPLY TO THE ATTACHED AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN IIW, P.C., HEREIN REFERRED TO AS THE CONSULTANT, AND THE CLIENT IDENTIFIED IN THE ATTACHED AGREEMENT.

General Terms and Conditions

The Client shall provide all criteria and full information with regard to his or her requirements for the Project, and shall designate a person to act with authority on his or her behalf with respect to all aspects of the Project. This shall include, but not be limited to, review and approval of design issues in the schematic design phase, design development phase, and contract documents phase. These approvals shall include an authorization to proceed to the next phase.

Services beyond those outlined in the proposal may be required or be required as a result of unforeseen circumstances. The Consultant under terms mutually agreed upon by the Client and the Consultant may provide these services.

For the scope of services agreed upon, the Client agrees to pay the Consultant the compensation as stated. Invoices for the Consultant's services shall be submitted, at the Consultant's option, either upon completion of any phase of service or on a monthly basis. Invoices shall be payable when rendered and shall be considered past due if not paid within 30 days after the invoice date. A service charge will be charged at the rate of 1.5% (18% true annual rate) per month or the maximum allowed by law on the then outstanding balance of Past Due accounts. In the event any portion of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

The Consultant shall secure and endeavor to maintain professional liability insurance, commercial general liability insurance, and automobile liability insurance to protect the Consultant from claims for negligence, bodily injury, death, or property damage which may arise out of the performance of the Consultant's services under this Agreement, and from claims under the Worker's Compensation Acts. The Consultant shall, if requested in writing, issue a certificate confirming such insurance to the Client.

The Client and the Consultant each agree to indemnify and hold the other harmless, and their respective officers, employees, agents, and representatives, from and against any and all claims, damages, losses and expenses (including reasonable attorney's fees) to the extent such claims, losses, damages, or expenses are caused by the indemnifying party's negligent acts, errors, or omissions. In the event claims, losses, damages or expenses are caused by the joint or concurrent negligence of Client and Consultant, they shall be borne by each party in proportion to its negligence.

In recognition of the relative risks, rewards and benefits of the Project to both the Client and the Consultant, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by the law, the Consultant's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses rising out of this Agreement, from any cause or causes, shall not exceed the amount of the Consultant's fee or other amount agreed upon. Such causes include, but are not limited to, the Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

Neither party shall be deemed in default of this Agreement to the extent that any delay or failure in the performance of its obligations results from any cause beyond its reasonable control and without its negligence.

The Client and Consultant agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement to mediation in accordance with the Construction Industry Mediation Rules of the American Arbitration Association effective as of the date of this agreement.

All documents including calculations, computer files, drawings, and specifications prepared by the Consultant pursuant to this Agreement are instruments of professional service intended for the one time use in construction of this project. They are and shall remain the property of the Consultant. Any re-use without written approval or adaptation by the Consultant shall be at the Client's sole risk and the Client agrees to indemnify and hold the Consultant harmless from all claims, damages, and expenses, including attorney's fees, arising out of such reuse of documents by the Client and by others acting through the Client.

Copies of documents that may be relied upon by the Client are limited to the printed copies (also known as hard copies) that are signed or sealed by the Consultant. Files in electronic media format or text, data, graphic, or of other types that are furnished by the Consultant to the Client are only for convenience of the Client. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. When transferring documents in electronic media format, the Consultant makes no representations as to long-term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by the Consultant at the beginning of this project.

249 West 1st Street Renovation February 27, 2020 Page 5 of 5

IIW. P.C.



The delivery of electronic information to Contractors is for the benefit of the Owner for whom the design services have been performed. Nothing in the transfer should be construed to provide any right of the Contractor to rely on the information provided or that the use of the electronic information implies the review and approval by the Design Professional of the information. Electronic information is drawings, data, modeled data, or computational models. It is our professional opinion that this electronic information provides design information current as of the date of its release. Any use of this information is at the sole risk and liability of the user who is also responsible for updating the information to reflect any changes in the design following the preparation date of this information. The transfer of electronic information is subject to the approval of the Design Professional. Depending upon the type of information requested, and the format, a fee may be required for acquisition of the data, payable to the Design Professional. Contractors are required to submit a request in writing to the Design Professional indicating the type and format of the information requested. The Design Professional will make a reasonable effort to determine whether or not the information can be provided as requested, and the fee for providing the information.

If this Agreement provides for any construction phase services by the Consultant, it is understood that the Contractor, not the Consultant, its agents, employees, or sub-consultants, is responsible for the construction of the project, and that the Consultant is not responsible for the acts or omissions of any contractor, subcontractor, or material supplier; for safety precautions, programs, or enforcement; or for construction means, methods, techniques, sequences, and procedures employed by the Contractor.

When included in the Consultant's scope of services, opinions of probable construction cost are prepared on the basis of the Consultant's experience and qualifications and represent the Consultant's judgment as a professional generally familiar with the industry. However, since the Consultant has no control over the cost of labor, materials, equipment, or services furnished by others; over contractor's methods of determining prices, or over competitive bidding or market conditions, the Consultant cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from the Consultant's opinions of probable construction cost.

The Client and the Consultant each binds himself or herself, partners, successors, executors, administrators, assigns, and legal representative to the other party of this Agreement and to the partners, successors, executors, administrators, assigns, and legal representative of such other party in respect to all covenants, agreements, and obligations of this Agreement.

Neither the Client nor the Consultant shall assign, sublet or transfer any rights under or interest in (including but without limitations, monies that may be due or monies that are due) this Agreement, without the written consent of the other, except as stated in the paragraph above, and except to the extent that the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assigner from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent the Consultant from employing such independent consultants, associates, and sub-contractors, as he or she may deem appropriate to assist in the performance of services hereunder.

It is acknowledged by both parties that the Consultant's scope of services does not include any services related to the presence at the site of asbestos, PCB's, petroleum, hazardous waste, or radioactive materials. The Client acknowledges that the Consultant is performing professional services for the Client and the Consultant is not and shall not be required to become an "arranger", "operator", "generator", or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA).

The Client may terminate this Agreement with seven days (7) prior written notice to the Consultant for convenience or cause. The Consultant may terminate this Agreement for cause with seven (7) days prior written notice to the Client. The Client is obligated to pay for all services rendered up to the date the Consultant receives the written notice of intent to terminate. Failure of the Client to make payments when due shall be cause for suspension of services or ultimately termination, unless and until the Consultant has been paid in all full amounts due for services, expenses, and other related charges.

This Agreement supersedes all terms and conditions contained on a purchase order typically procuring products. It is understood by both parties upon execution of this agreement that if a purchase order is issued, it is for accounting purposes only. Purchase order terms and conditions are void and are not a part of our agreement.

March 27, 2020

Sam Murley 249 West 1st Street Dubuque, IA 52001

Re: Amendment No. 1 to Proposal for Professional Services

249 West 1st Street Renovation

IIW Project No.: 20058

Dear Sam:

IIW has prepared the following as the basis for Amendment No. 1 to the Professional Services Agreement dated February 27, 2020.

SCOPE OF SERVICES

Items A-D of the original Professional Services Agreement remains unchanged. The following additional services are added by this Amendment and will be provided by or under the direct personal supervision of an Architect licensed to practice in the State of lowa.

E. Preliminary Design (Services added)

- 1. Provide First floor plan of proposed retail spaces.
- 2. Attend a meeting(s) with the Client to discuss and review first floor plan.
- 3. Perform an architectural code review using the applicable building codes.
- 4. Create a code plan showing any required fire-rated construction, occupancy, and means of egress.
- 5. Provide updated Schematic South Elevation.

ADDITIONAL SERVICES (Services added)

Items 1-6 of the original Professional Services Agreement remains unchanged. The following services are for informational purposes only. If authorized in writing by the Client, IIW shall furnish or obtain from others additional services of the types listed below:

- 7. Services related to additional Structural modifications.
- 8. Construction Drawings.
- 9. Services during Construction.
- 10. Services related to Storefront design and details.

COMPENSATION

IIW proposes to complete the Scope of Services as follows:

Section E, Preliminary Design: a lump sum fee of \$4,000 (four-thousand dollars and zero cents).

DELIVERABLES

- 1. First Floor Plan
- 2. Code Review and Plan.
- 3. Schematic South Elevation.

IIW, P.C.

www.iiwengr.com

ARCHITECTURE
CIVIL ENGINEERING
CONSTRUCTION SERVICES
ENVIRONMENTAL ENGINEERING
LAND SURVEYING
MUNICIPAL ENGINEERING
STRUCTURAL ENGINEERING
TRANSPORTATION ENGINEERING

Dennis F. Waugh, PE/SE* ** Charles A. Cate, PE ** Gary D. Sejkora, PE ** Timothy J. Tranel, PE* Julie P. Neebel, PE James P. Kaune, PE Thomas J. Oster, PLS ** Wray A. Childers, PLS ** Geoffry T. Blandin, PE Mark C. Jobgen, PE ** Lauren N. Ray, PE/SE Cody T. Austin, PE* Marc D. Ruden, PE Mark R. Fassbinder, AIA* Michael A. Ruden, NCARB/AIA* Eric J. Helminiak, PE/SE* Jeffrey J. Brandt, PLS Craig L. Geiser, PLS Nathan W. Miller, PE Nicholas A. Schneider, PE Christian J. Hendrie, AIA Eldon M. Schneider, PE Patrick R. Ready, PE Nicholas M. Rettenberger, AIA Christopher A. Becklin, PE Courtney E. Wand, PE Jonathan H. Lutz, PE John M. Tranmer, PLS Andrew C. Busch, NCARB/AIA Bryson E. Winsky, PE Jeri M. Vondera, PE Noah J. Hofrichter, PE Andrew J. Goedken, PE Emily M. Crowe, PE

* LEED AP

** Retired



249 West 1st Street Renovation Amendment No. 1 March 27, 2020 Page 2 of 2

GENERAL TERMS AND CONDITIONS

The General Terms and Conditions of the original Professional Services Agreement dated February 27, 2020 shall be applicable to this Amendment. If the services and fees defined in this Amendment are acceptable, please return one signed copy to our office. The second copy is for your records.

If you have any questions, or require further assistance, please feel free to contact me at n.rettenberger@iiwengr.com or our office at 563-556-2464. Thank you for choosing IIW, P.C. as the provider of professional services for your project.

| Nick Rettenberger- AIA Project Manager | Lauren N. Ray, P.E., S.E. Vice-President/Secretary |
|--|---|
| I hereby accept this Contract Amendment No. 1 and author FOR: Sam Murley | ize this work. |
| Authorized Signature | Date |



MONTANA HOUSE, LLC FACADE SCOPE AND COSTS

| Storefront Doors | \$14,015.10 |
|-------------------------------------|-------------|
| Storefront Windows | \$5,755.00 |
| Tuck-pointing | \$10,400.00 |
| Window Install | \$11,750.00 |
| Concrete/Sidewalk | \$5,790.00 |
| Storefront Finish and Labor | \$7,500.00 |
| 2nd and 3rd Floor Front 4/4 Windows | \$29,246.71 |

Total \$84,456.81



March 4, 2020

Ready for life.

Mr. Sam Murley Montana House, LLC 14157 Deerfield Ct. Dubuque, IA 52003

Re:

Loan Administration fee of \$2,500.00 on W. 1st Street Property Renovation

Dear Sam,

The \$2,500.00 loan fee being assessed is for the oversight and monitoring of the project including but not limited to:

- Financial consulting to analyze the feasibility of the project, review Pro-forma, and reduce the risk of budget over-run.
- Loan Administration including time involved in reviewing and underwriting the requested loan for the project.
- Administer Advances and payouts to contractor and sub-contractors which includes reviewing invoices, request for funds and lien waivers for the project.
- Periodic sight inspections.

If you have any questions or need any additional information please do not hesitate to give me a call at 563-585-3100 or send me an e-mail at sdalsing@premierbanking.com

Sincerely,

Scott A. Dalsing Vice President **Commercial Lending**

CERTIFICATE OF COMPLETION

WHEREAS, the City of Dubuque, Iowa, a municipal corporation (the "Grantor"), has granted incentives to Montana House, LLC (the "Grantee"), in accordance with a Development Agreement dated as of April 20th, 2020 (the "Agreement"), certain real property located within the Greater Downtown Urban Renewal District of the Grantor and as more particularly described as follows:

Lot 2 of MONTANA HOUSE, in the City of Dubuque, Iowa, according to the Plat recorded as Instrument #2020-2319, records of Dubuque County, Iowa

(the "Development Property"); and

WHEREAS, said Agreement incorporated and contained certain covenants and conditions with respect to the rehabilitation of the Development Property, and obligated the Grantee to construct certain Minimum Improvements (as defined therein) in accordance with the Agreement; and

WHEREAS, the Grantee has to the present date performed said covenants and conditions insofar as they relate to the construction of the Minimum Improvements in a manner deemed sufficient by the Grantor to permit the execution and recording of this certification; and

NOW, THEREFORE, pursuant to Section 1.3 of the Agreement, this is to certify that all covenants and conditions of the Agreement with respect to the obligations of the Grantee, and its successors and assigns, to construct the Minimum Improvements on the Development Property have been completed and performed by the Grantee to the satisfaction of the Grantor and such covenants and conditions are hereby satisfied.

The County Recorder of Dubuque County is hereby authorized to accept for recording and to record the filing of this instrument, to be a conclusive determination of the satisfaction of the covenants and conditions as set forth in said Agreement, and that the Agreement shall otherwise remain in full force and effect.

| (SEAL) | | CITY OF DUBUQUE, IOWA | | |
|---------------|-----------|--|--|--|
| | | By: Mike Van Milligen, City Manager | | |
| STATE OF IOWA |)) SS | | | |

| COUNTY OF DUBUQUE) | |
|--------------------------------------|--|
| Public in and for the State of Iowa, | _,, before me, the undersigned, a Notary personally appeared and nstrument to be his/her voluntary act and deed. |
| | Notary Public in and for Dubuque County, Iowa |

Prepared by: Jill Connors, Economic Development, 1300 Main Street, Dubuque IA 52001, 563 589-4393 Return to: Jill Connors, Economic Development, 1300 Main Street, Dubuque IA 52001, 563 589-4393

RESOLUTION NO. ____ -20

APPROVING A GRANT AGREEMENT BY AND BETWEEN THE CITY OF DUBUQUE, IOWA AND MONTANA HOUSE, LLC FOR THE REDEVELOPMENT OF 245 WEST 1st STREET

Whereas, Montana House, LLC has applied to the Economic Development Department for a Façade Grant, Planning & Design Grant, and a Financial Consultant Grant (the Grant) for the redevelopment of 245 West 1st Street in the City of Dubuque, lowa (the Project); and

Whereas, the Project is eligible for the Grant; and

Whereas, it is the determination of the City Council that approval of the Grant Agreement for redevelopment of the Property by Montana House LLC, according to the terms and conditions set out in the Grant Agreement, is in the public interest of the City of Dubuque.

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

- Section 1. That the Grant Agreement by and between the City of Dubuque and Montana House, LLC, a copy of which is attached hereto, is hereby approved.
- Section 2. That the Mayor is hereby authorized and directed to execute the Grant Agreement on behalf of the City of Dubuque and the City Clerk is authorized and directed to attest to his signature.
- Section 3. That the City Manager is authorized to take such actions as are necessary to comply with the terms of the Grant Agreement as herein approved.

Passed, approved and adopted this 20th day of April, 2020.

| - | Roy D. Buol, Mayor | |
|--------------------------------|--------------------|--|
| Attest: | | |
| Allest. | | |
| Kevin S. Firnstahl, City Clerk | | |

City of Dubuque

Consent Items #8.

ITEM TITLE: First Amendment to Development Agreement for 210

Jones Street

SUMMARY: City Manager recommending approval of the First

Amendment to Development Agreement between the City

of Dubuque and 210 Jones, LLC, that extends the

commencement date of the tax increment financing rebates

by one year.

RESOLUTION Approving the First Amendment to Development Agreement between the City of Dubuque,

Iowa and 210 Jones, LLC

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

| Description | Туре |
|--|--------------------------|
| 210 Jones Street First Amendment to Development Agreement-MVM Memo | City Manager Memo |
| Staff Memo | Staff Memo |
| 1st Amendment to DA | Supporting Documentation |
| 1st Amendment to DA - Partially Executed | Supporting Documentation |
| Resolution of Approval | Resolutions |





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: First Amendment to Development Agreement between the City of

Dubugue and 210 Jones, LLC to Redevelop Property at 210 Jones Street

DATE: April 14, 2020

Economic Development Director Jill Connors recommends City Council approval of the First Amendment to Development Agreement between the City of Dubuque and 210 Jones, LLC, which extends the commencement date of the tax increment financing rebates by one year, so that the rebates will begin in November 2021.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Jill M. Connors, Economic Development Director





Economic Development
Department
1300 Main Street
Dubuque, Iowa 52001-4763
Office (563) 589-4393
TTY (563) 690-6678
http://www.cityofdubuque.org

TO: Michael C. Van Milligen, City Manager

FROM: Jill M. Connors, Economic Development Director

SUBJECT: First Amendment to Development Agreement between the City of

Dubuque and 210 Jones, LLC. to Redevelop Property at 210 Jones

Street

DATE: April 13, 2020

INTRODUCTION

This memorandum presents for City Council consideration and action the attached resolution approving a First Amendment to Development Agreement between the City of Dubuque and 210 Jones, LLC.

BACKGROUND

The building at 210 Jones Street has sat vacant for several years. Chris Miller approached City staff in 2016 to begin discussions on the possible redevelopment of this property, located adjacent to the intersection of Highways 20, 61, and 151 in downtown Dubuque

The City of Dubuque and Mr. Miller's company, 210 Jones, LLC executed a Development Agreement for the redevelopment of the property on June 19, 2017.

The work at the property began following the execution of the Development Agreement. However, the legal closing on the Development Agreement did not take place.

DISCUSSION

The Development Agreement provided for economic development incentives to assist the redevelopment of the property. These included downtown rehabilitation grants not to exceed \$35,000, as well as tax increment financing rebates. As the closing has not yet taken place, none of the grants have to be disbursed. The 10 years of tax increment financing rebates were scheduled to begin in November 2020.

Redevelopment of the exterior of the building progressed quickly. However, redevelopment of the interior improvements has been slower than expected. This has resulted in a lower assessed value of the building than has been anticipated before the tax increment financing rebates were scheduled to begin. However, the improvements to date have produced a property that promotes economic development by providing tenant space for Creative Adventure Lab, which offers co-working space for entrepreneurs and provides training opportunities for entrepreneurs, small business owners, and meeting space for companies engaged in innovation work. The building also accommodates small, independent office space for independent workers.

The developer has met with staff to explain the situation and requested that the rebate commencement date be extended by one year, so that the rebates would begin in November 2021. This would allow time to more fully develop the interior of the building, which would then likely be assessed at a higher value.

RECOMMENDATION/ ACTION STEP

Given the greatly improved exterior appearance of the property at Dubuque's gateway, and the redevelopment of a property that now promotes economic development in the community, I respectfully request City Council approval of the attached resolution approving the First Amendment to Development Agreement between the City of Dubuque, Iowa and 210 Jones, LLC.

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT BETWEEN THE CITY OF DUBUQUE, IOWA AND 210 JONES, LLC.

This First Amendment to Development Agreement, dated for reference purposes the _____ day of ______, 2020, is made and entered into by the City of Dubuque, lowa, a municipality (City), established pursuant to the lowa Code and acting under authorization of lowa Code Chapter 403, as amended (the Urban Renewal Act), and 210 Jones, LLC. (Developer)).

WHEREAS, City and Developer previously entered into a Development Agreement dated June 19, 2017 (the Development Agreement); and

WHEREAS, Section 1.3 of the Development provided for a closing date which has already passed; and

WHEREAS, Section 3.2(1) of the Development Agreement provides for twenty (20) consecutive semi-annual payments (Economic Development Grants) to Developer on a schedule set forth in that Section; and

WHEREAS, Section 7.3 of the Development Agreement provides for a Termination Date that will be affected by changes to Section 3.2(1); and

WHEREAS, City and Developer desire to amend the Development Agreement as set forth herein.

NOW THEREFORE, in consideration of the mutual terms and covenants contained herein, City and Developer agree as follows:

- 1. Section 1.3 of the Development Agreement is hereby amended to read as follows:
 - 1.3 <u>Closing</u>. The closing shall take place on the Closing Date which shall be the 30th day of April, 2020, or such other date as the parties shall agree in writing but in no event shall the Closing Date be later than the 5th day of May, 2020. Consummation of the closing shall be deemed an agreement of the parties to this Agreement that the conditions of closing shall have been satisfied or waived.
- 2. Section 3.2(1) of the Development Agreement is hereby amended to read as follows:
 - 3.2 Economic Development Grants.

(1) For and in consideration of Developer's obligations hereunder, and in furtherance of the goals and objectives of the Urban Renewal Plan for the Project Area and the Urban Renewal Law, City agrees, subject to Developer being and remaining in compliance with the terms of this Agreement, to make twenty (20) consecutive semi-annual payments (such payments being referred to collectively as the Economic Development Grants) to Developer, as follows:

| November 1, 2021 | May 1, 2022 |
|------------------|-------------|
| November 1, 2022 | May 1, 2023 |
| November 1, 2023 | May 1, 2024 |
| November 1, 2024 | May 1, 2025 |
| November 1, 2025 | May 1, 2026 |
| November 1, 2026 | May 1, 2027 |
| November 1, 2027 | May 1, 2028 |
| November 1, 2028 | May 1, 2029 |
| , | • • |

pursuant to Iowa Code Section 403.9 of the Urban Renewal Law, in amounts equal to ninety percent (90%) of the actual amount of tax increment revenues collected by City under Iowa Code Section 403.19 (without regard to any averaging that may otherwise be utilized under lowa Code Section 403.19 and excluding any interest that may accrue thereon prior to payment to Developer) during the preceding six-month period in respect of the Property and Minimum Improvements constructed by Developer (this 90% share of the collected tax increment revenue being referred to herein as the Pledged Developer Tax Increments). Developer recognizes and agrees that the Economic Development Grants shall be paid solely and only from the incremental taxes collected by City in respect to the Property and Minimum Improvements, which does not include property taxes collected for the payment of bonds and interest of each taxing district, and taxes for the regular and voter-approved physical plant and equipment levy, instructional support levy, and any other portion required to be excluded by lowa law, and thus such incremental taxes will not include all amounts paid by Developer as regular property taxes.

- 3. Section 7.3 of the Development Agreement is hereby amended to read as follows:
 - 7.3 <u>Termination Date</u>. This Agreement and the rights and obligations of the parties hereunder shall terminate on June 1, 2031 (the Termination Date).
- 4. Except as modified herein, the Development Agreement shall remain in full force and effect.

CITY OF DUBUQUE, IOWA

210 JONES, LLC

| By: | | Ву: | |
|-----|--------------------|-----|-------------------------|
| - | Roy D. Buol, Mayor | | Chris Miller, President |

F:\Users\tsteckle\Lindahl\210 Jones LLC - DISCO Bldg\First AmendmentToDA_210 Jones_041020bal.docx

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT BETWEEN THE CITY OF DUBUQUE, IOWA AND 210 JONES, LLC.

This First Amendment to Development Agreement, dated for reference purposes the 15th day of 12020, is made and entered into by the City of Dubuque, lowa, a municipality (City), established pursuant to the lowa Code and acting under authorization of lowa Code Chapter 403, as amended (the Urban Renewal Act), and 210 Jones, LLC. (Developer)).

WHEREAS, City and Developer previously entered into a Development Agreement dated June 19, 2017 (the Development Agreement); and

WHEREAS, Section 1.3 of the Development provided for a closing date which has already passed; and

WHEREAS, Section 3.2(1) of the Development Agreement provides for twenty (20) consecutive semi-annual payments (Economic Development Grants) to Developer on a schedule set forth in that Section; and

WHEREAS, Section 7.3 of the Development Agreement provides for a Termination Date that will be affected by changes to Section 3.2(1); and

WHEREAS, City and Developer desire to amend the Development Agreement as set forth herein.

NOW THEREFORE, in consideration of the mutual terms and covenants contained herein, City and Developer agree as follows:

- Section 1.3 of the Development Agreement is hereby amended to read as follows:
 - 1.3 Closing. The closing shall take place on the Closing Date which shall be the 30th day of April, 2020, or such other date as the parties shall agree in writing but in no event shall the Closing Date be later than the 5th day of May, 2020. Consummation of the closing shall be deemed an agreement of the parties to this Agreement that the conditions of closing shall have been satisfied or waived.
- Section 3.2(1) of the Development Agreement is hereby amended to read as follows:
 - 3.2 Economic Development Grants.

(1) For and in consideration of Developer's obligations hereunder, and in furtherance of the goals and objectives of the Urban Renewal Plan for the Project Area and the Urban Renewal Law, City agrees, subject to Developer being and remaining in compliance with the terms of this Agreement, to make twenty (20) consecutive semi-annual payments (such payments being referred to collectively as the Economic Development Grants) to Developer, as follows:

| November 1, 2021 | May 1, 2022 |
|------------------|-------------|
| November 1, 2022 | May 1, 2023 |
| November 1, 2023 | May 1, 2024 |
| November 1, 2024 | May 1, 2025 |
| November 1, 2025 | May 1, 2026 |
| November 1, 2026 | May 1, 2027 |
| November 1, 2027 | May 1, 2028 |
| November 1, 2028 | May 1, 2029 |
| November 1, 2029 | May 1, 2030 |
| November 1, 2030 | May 1, 2031 |
| | |

pursuant to Iowa Code Section 403.9 of the Urban Renewal Law, in amounts equal to ninety percent (90%) of the actual amount of tax increment revenues collected by City under Iowa Code Section 403.19 (without regard to any averaging that may otherwise be utilized under lowa Code Section 403.19 and excluding any interest that may accrue thereon prior to payment to Developer) during the preceding six-month period in respect of the Property and Minimum Improvements constructed by Developer (this 90% share of the collected tax increment revenue being referred to herein as the Pledged Developer Tax Increments). Developer recognizes and agrees that the Economic Development Grants shall be paid solely and only from the incremental taxes collected by City in respect to the Property and Minimum Improvements, which does not include property taxes collected for the payment of bonds and interest of each taxing district, and taxes for the regular and voter-approved physical plant and equipment levy, instructional support levy, and any other portion required to be excluded by lowa law, and thus such incremental taxes will not include all amounts paid by Developer as regular property taxes.

- Section 7.3 of the Development Agreement is hereby amended to read as follows:
 - 7.3 <u>Termination Date</u>. This Agreement and the rights and obligations of the parties hereunder shall terminate on June 1, 2031 (the Termination Date).
- Except as modified herein, the Development Agreement shall remain in full force and effect.

| CITY OF DUBUQUE, IOWA | 210 JONES, LLC | | |
|---------------------------|----------------|--|--|
| By: Roy D. Buol, Mayor | By: | | |

F:\Users\tsteckie\Lindah\\210 Jones LLC - DISCO Bidg\First AmendmentToDA_210 Jones_041020bal.docx

Prepared by: Jill Connors, Economic Development, 50 W. 13th Street, Dubuque IA 52001, 563 589-4393 Return to: Jill Connors, Economic Development, 50 W. 13th Street, Dubuque IA 52001, 563 589-4393

RESOLUTION NO. ____ -20

APPROVING THE FIRST AMENDMENT TO DEVELOPMENT AGREEMENT BETWEEN THE CITY OF DUBUQUE, IOWA AND 210 JONES, LLC.

WHEREAS, the City of Dubuque (City) and 210, LLC (Developer) previously entered into a Development Agreement dated June 19, 2017, for the redevelopment of 210 Jones Street in the City of Dubuque, Iowa (the Property); and

WHEREAS, the Development Agreement provides for Tax Increment Financing Revenue Rebates (TIF Rebates) commencing November 2020; and

WHEREAS, Developer has requested to that the commencement dates for the TIF Rebates be extended to November 2021; and

WHEREAS, City and Developer desire to amend the Development Agreement as set forth herein.

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

- Section 1. That First Amendment to Development Agreement by and between the City of Dubuque and 210 Jones, LLC., a copy of which is attached hereto, is hereby approved.
- Section 2. That the Mayor is hereby authorized and directed to execute the Development Agreement on behalf of the City of Dubuque and the City Clerk is authorized and directed to attest to his signature.
- Section 3. That the City Manager is authorized to take such actions as are necessary to comply with the terms of the Development Agreement as herein approved.

Passed, approved and adopted this 20th day of April, 2020.

| | Roy D. Buol, Mayor | |
|--------------------------------|--------------------|--|
| | , , | |
| Attest: | | |
| | | |
| Kevin S. Firnstahl, City Clerk | | |

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ITEM TITLE: Award of the 2020 Asphalt Overlay Ramp Project One

SUMMARY: City Manager recommending that the award for the 2020 Asphalt Overlay Access Ramp Project One to Midwest

Concrete, Inc. be officially recorded in the minutes of the

Consent Items #9.

City Council.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Make Matter of

Record

ATTACHMENTS:

City of Dubuque

Description Type

2020 Asphalt Overlay Ramp Project One-MVM Memo City Manager Memo

Staff Memo Staff Memo





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: 2020 Asphalt Overlay Access Ramp Project One

DATE: April 13, 2020

Through the competitive quotation process for public improvements, the 2020 Asphalt Overlay Access Ramp Project One was awarded on April 10, 2020, to Midwest Concrete, Inc., in the base bid amount of \$108,305.36.

City Engineer Gus Psihoyos recommends that the award for the 2020 Asphalt Overlay Access Ramp Project One be officially recorded in the minutes of the City Council.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Gus Psihoyos, City Engineer





TO: Michael C. Van Milligen, City Manager

FROM: Gus Psihoyos, City Engineer

DATE: April 10, 2020

RE: 2020 Asphalt Overlay Access Ramp Project One

The 2020 Asphalt Overlay Access Ramp Project One will provide for the removal, realignment and reconstruction of corner access ramps in the area of Shady Lane, Northridge Dr., Wildwood Dr., Wildwood Ct., Meadow Wood Dr., Strauss St., Buena Vista St., Lawther St., Windsor Ave., Hedley St. and Sheridan St. The project will coincide with the Public Works Department Street Overlay Program.

The following is a summary of bids received for the 2020 Asphalt Overlay Access Ramp Project One:

| Contractor | Base Bid |
|------------------------|--------------|
| Midwest Concrete, Inc. | \$108,305.36 |
| D&D Concrete | \$140,011.57 |

Through the competitive quotation process for public improvements, this project was awarded on April 10, 2020 to Midwest Concrete, Inc. of Peosta, Iowa, in the base bid amount of \$108,305.36.

The funding is as follows:

| CIP No. | Fund Description | Fund Amount |
|---------|-------------------|----------------|
| 2501227 | Curb Ramp Program | \$108,305.36 |

In accordance with the competitive quotation requirements of Iowa Code, Section 26.14, it is necessary that the award for the 2020 Asphalt Overlay Access Ramp Project One be officially recorded in the minutes of the City Council.

cc: Jenny Larson, Budget Director
John Klostermann, Public Works Director
Jon Dienst, Civil Engineer
Adam Decker, Engineering Tech
Luke Steger, Engineering Tech

ITEM TITLE: Acceptance of Grant of Easement for Sanitary Sewer Utility

from Flynn Company, Inc.

SUMMARY: City Manager recommending acceptance of a Grant of

Easement for Sanitary Sewer Utility across part of Inland Molasses Place from Flynn Company, Inc., as part of the Julien Dubuque Drive Sanitary Sewer Extension Project.

Consent Items #10.

RESOLUTION Accepting a Grant of Easement for Sanitary Sewer Utility across part of Lot 1-1-1 of Inland

Molasses Place in the City of Dubuque, Iowa

City Manager Memo

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

City of Dubuque

Description Type

Acceptance of Grant of Easement for Sanitary Sewer

from Flynn Company-MVM Memo

Staff Memo Staff Memo Resolution Resolutions

Grant of Easement Supporting Documentation





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Acceptance of Grant of Easement for Sanitary Sewer Utility from Flynn

Company, Inc. over Part of Lot 1-1-1 of Inland Molasses Place, in the City

of Dubuque, Iowa (Julien Dubuque Drive Sanitary Sewer Extension

Project)

DATE: April 13, 2020

City Engineer Gus Psihoyos recommends City Council acceptance of a Grant of Easement for Sanitary Sewer Utility across Part of Lot 1-1-1 of Inland Molasses Place in the City of Dubuque, from Flynn Company, Inc. as part of the Julien Dubuque Drive Sanitary Sewer Extension Project.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Gus Psihoyos, City Engineer





TO: Michael C. Van Milligen, City Manager

FROM: Gus Psihoyos, City Engineer

DATE: April 10, 2020

SUBJECT: Acceptance of Grant of Easement for Sanitary Sewer Utility from Flynn

Company, Inc. over Part of Lot 1-1-1 of Inland Molasses Place, in the City of Dubuque, Iowa (Julien Dubuque Drive Sanitary Sewer Extension Project)

INTRODUCTION

The purpose of this memorandum is to seek acceptance of a Grant of Easement for Sanitary Sewer Utility across Part of Lot 1-1-1 of Inland Molasses Place, in the City of Dubuque, Iowa as part of the Julien Dubuque Drive Sanitary Sewer Extension Project.

DISCUSSION

BVM-PHS Senior Housing, Inc. is proposing to improve the Mt. Carmel Campus by adding new skilled nursing, assisted living, memory care facilities (Phase 1 improvements), and independent senior living units (Phase 2 improvements) over the next several years.

By resolution number 274-19, the City approved a Memorandum of Agreement with BVM-PHS for the construction of a proposed sanitary sewer extension to serve the existing mother house building and the new skilled nursing, assisted living, and memory care facilities at the Mt. Carmel Campus. The approved MOU states that BVM-PHS will construct a private sewer from the BVM Phase 1 facilities to Julien Dubuque Drive. The City will then construct a public sewer from the existing sewer serving Shady Oaks to the end of the private BVM-PHS sewer along Julien Dubuque Drive.

The proposed sewer extension is primarily located in public street right of way but does encroach on the property owned by Flynn Company, Inc. at the west end of the project. We propose to acquire a permanent easement created for the purpose of constructing, operating and maintaining the sanitary sewer across the property. The grant of easement and plat are shown in the attached Exhibit A.

RECOMMENDATION

I recommend accepting the Grant of Easement for Sanitary Sewer Utility across Part of Lot 1-1-1 of Inland Molasses Place, in the City of Dubuque, Iowa, as shown on the exhibit attached to the Grant of Easement.

ACTION TO BE TAKEN

I respectfully request acceptance of the dedication of Grant of Easement for Sanitary Sewer Utility from Flynn Company, Inc. through the adoption of the enclosed resolution.

RESOLUTION NO.

ACCEPTING A GRANT OF EASEMENT FOR SANITARY SEWER UTILITY ACROSS PART OF LOT 1-1-1 OF INLAND MOLASSES PLACE, IN THE CITY OF DUBUQUE, IOWA

Whereas, Flynn Company, Inc., has executed a Grant of Easement for Sanitary Sewer Utility across Part of Lot 1-1-1 of Inland Molasses Place, in the City of Dubuque, Iowa.

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

- Section 1. The City Council of the City of Dubuque, Iowa, hereby approves of, accepts and consents to the Grant of Easement for Sanitary Sewer Utility across Part of Lot 1-1-1 of Inland Molasses Place, in the City of Dubuque, Iowa, from Flynn Company, Inc., a copy of which is attached hereto.
- Section 2. The Mayor is hereby authorized and directed to execute and acknowledge on behalf of the City of Dubuque any instruments in connection herewith.
- Section 3. That the City Clerk be and is hereby authorized and directed to record a certified copy of this resolution in the offices of the City Assessor, Dubuque County Recorder and Dubuque County Auditor.

| Passed, approved and adopted this | day of | , 2020. |
|-------------------------------------|--------|--------------------|
| | | Roy D. Buol, Mayor |
| Attest: | | |
| Kevin S. Firnstahl, CMC, City Clerk | _ | |

Prepared by: Nate Kieffer, City of Dubuque, 50 W. 13th Street, Dubuque, Iowa 52001 (563)589-4270 Return to: Nate Kieffer, City of Dubuque, 50 W. 13th Street, Dubuque, Iowa 52001 (563)589-4270

GRANT OF EASEMENT FOR SANITARY SEWER UTILITY

For and in consideration of the sum of Four Thousand Four Hundred Thirty Eight and 92/100's Dollars (\$4,438.92) and other good and valuable consideration, the receipt whereof is hereby acknowledged, FLYNN COMPANY, INC., an Iowa Corporation, ("Grantor"), of Dubuque County, State of Iowa, for themselves, their heirs and assigns, do hereby grant, sell and convey to the CITY OF DUBUQUE, IOWA, ("Grantee"), a municipal corporation, its agents and contractors, from the date hereof, rights of ways and easements through, under and across the following described real estate situated in Dubuque, Iowa, to wit:

Part of Lot 1-1-1 of Inland Molasses Place, in the City of Dubuque, Iowa, as shown on Exhibit A attached hereto and by reference made a part hereof.

Said easement shall be as shown on the attached Exhibit A for the purpose of constructing and maintaining a sanitary sewer utility and other appurtenances, along with the right, privilege and authority to construct, reconstruct, maintain, operate, repair, patrol and remove said improvements. Said easement shall also include the right to cut, trim or remove trees, bushes and roots as may be required incident to rights given herein.

Together with the right to enter upon said property during the period of construction until the project is accepted by City Council.

It is understood and agreed that the Grantee herein shall restore the disturbed area due to the construction, maintenance or repair of said sanitary sewer and appurtenances.

Grantor shall not erect any structure over or within the easement area without obtaining the prior written approval of the City Engineer. Grantor shall not change the grade, elevation, and contour or perform any construction or

excavation that will diminish the lateral support or integrity of said improvements without obtaining the prior written consent of the City Engineer.

Grantor agrees that any future improvements placed within said easement by Grantor, and their heirs and assigns, excluding turf grass and existing driveways, may be removed and not replaced by the City of Dubuque in the process of maintaining, repairing or reconstructing the sanitary sewer main utility. City of Dubuque will not be responsible for the replacement, repair, or relocation of any future improvements, besides turf grass and existing driveways, that encroach in the proposed easement.

To have and to hold unto the said City of Dubuque, lowa, forever, and the undersigned do hereby expressly covenant that they are the owners in fee of said real estate and have good right to execute this agreement, and that the Grantee, its agents or contractors, shall at all times have free access to and egress from and over said real estate to maintain or repair said sanitary sewer utility thereon or therein.

Dated at Dubuque, Iowa this 24th day of MARCH, 2020.

FLYNN COMPANY, INC.

By:

Michael J. Flynn, its Secretary

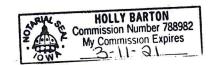
NOTARY PUBLIC

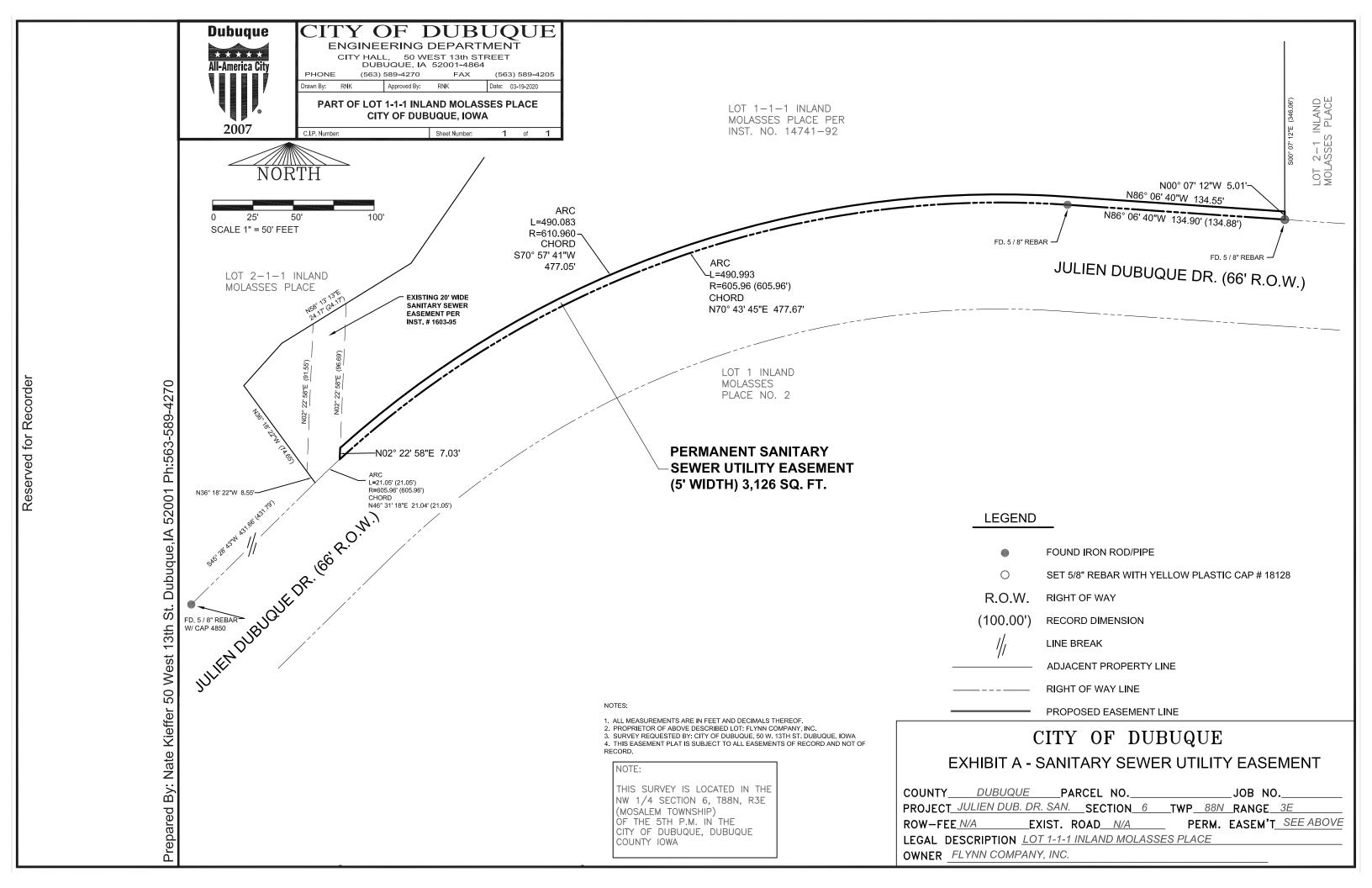
STATE OF IOWA.

COUNTY OF DUBUQUE, SS:

On this $\bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc$ day of $\bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc \bigcirc$, A.D., 2020 before me, the undersigned, a Notary Public in and for said County, in said State, personally appeared Michael J. Flynn to me known to be the identical person(s) named in and who executed the within and foregoing instrument, to which this is attached, and acknowledged that they executed the same as their voluntary act and deed.

Notary Public In and For Said State





ITEM TITLE: SOO Green HVDC Link Project Co., LLC

SUMMARY: Correspondence from SOO Green HVDC Link Project

Co., LLC notifying the City of a public information meeting at 5:30 p.m. on May 5, 2020 to be held by webinar and phone regarding a new 525 kilovolt underground high-voltage direct current (HVDC) electric transmission line in

Consent Items #11.

Dubuque County, Iowa.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File

ATTACHMENTS:

City of Dubuque

Description Type

SOO Green HVDC Correspondence Supporting Documentation

SOO Green 9th Floor 1600 Utica Ave. S St. Louis Park, MN 55416





April 3, 2020





CITY OF DUBUQUE 50 W 13TH ST DUBUQUE, IA 52001-4805

Dear City of Dubuque,

This letter provides notice of an internet and/or telephone-based public informational meeting for a new 525 kilovolt underground high voltage direct current ("HVDC") electric transmission line ("Project") proposed by SOO Green HVDC Link ProjectCo, LLC ("SOO Green") in Dubuque County, Iowa. The proposed underground transmission line will transfer energy generated in Iowa, including renewable energy, between Mason City, Iowa and Yorkville, Illinois. The project route will primarily utilize existing railroad right-ofway. While normally an in-person meeting would be held, in light of the ongoing health crisis and executive orders and guidance regarding avoiding public meetings, this meeting is being held remotely pursuant to Section 9 of Governor Kim Reynolds March 19, 2020 Proclamation of Disaster Emergency. The webinar and telephone participation information are provided below.

The Project will require a franchise from the Iowa Utilities Board ("IUB" or Board") for areas outside of municipal boundaries and a separate franchise from each municipality the Project crosses. All landowners are invited to attend the public informational meeting that will be held by webinar and phone on May 5, 2020 at 5:30 p.m. and include presentations by representatives of the Iowa Utilities Board and SOO Green. You do not need a computer to participate in the meeting and may participate by phone. Instructions on how to join the meeting by webinar or by phone are included on the enclosed Notice of Public Informational Meeting. The PowerPoint slides from the IUB and the Project can be downloaded from the project website at www.soogreenrr.com/IUBmeetings. If you would like hardcopies of these presentations, please call 1-888-214-8848 by 4 PM April 17, 2020 to request a copy be mailed to you. Anyone with questions or concerns about the Project may contact the Utilities Board at (515) 725-7300 or submit comments to the Utilities Board at <u>customer@iub.iowa.gov</u>.

Your receipt of this letter indicates that right of way adjacent to property in which you have a legal interest could potentially be affected by the construction of the proposed underground transmission line. Enclosed is a Notice of Public Information Meeting and a map showing the proposed route and the notification corridor in which potentially affected properties are located. The final underground transmission line alignment within the identified corridor will be selected after negotiations with landowners are complete. Under Iowa law, SOO Green cannot negotiate with landowners outside of municipalities in Dubuque County before the public informational meeting on May 5, 2020. Please join the meeting for information regarding the purpose, timing and routing of the proposed line.

We also request that if you have any person in possession of your property who is not a legal owner, such as a tenant farmer, that you share this information about the public informational webinar. There will be eight sessions of the webinar hosted for different counties. You are encouraged to attend the webinar specific to your county, although you have the option to attend any of the sessions, to accommodate potential schedule conflicts. A full list of meetings is provided in the attached Notice of Public Informational Meeting.

If you are unable to attend a webinar but are interested in learning more about the Project, please visit our website (www.soogreenrr.com) and send a message with your contact information on the "Contact Us" tab. Even if you cannot participate in the webinar informational meeting or contact us through our website, a member of our land team will be in contact with you over the coming months to explain the Project and the upcoming steps in the development process.

Thank you for your time and we look forward to speaking with you.

Neil W. Jones

Vice President - Real Estate

Enclosure: Notice

NOTICE OF PUBLIC INFORMATIONAL MEETING

County of Dubuque

Notice is hereby given that SOO Green HVDC Link ProjectCo, LLC ("Petitioner"), with its principal place of business at 1600 Utica Ave. S., St Louis Park, MN 55416, 9th floor, is proposing to build a new 525 kilovolt ("kV") underground high voltage direct current ("HVDC") electric transmission line ("Project") in **Dubuque County**, Iowa. The proposed underground transmission line will transfer energy generated in Iowa, including renewable energy, between Mason City, Iowa and Yorkville, Illinois. The Project route will primarily utilize existing railroad right-of-way. The notification corridor and the proposed line route for which new interests in land may be sought in **Dubuque County** are reflected on the enclosed map and by reference made a part hereof. The notification corridor is the area in which landowners and parties in possession or residing on property over which Petitioner may obtain interests in land are noticed concerning the public information meeting and in which easements or other interests in land may be sought after the meeting is held. A map of the entire proposed route in Iowa is also enclosed.

Prior to the construction of the underground transmission line, Petitioner must request a franchise from the lowa Utilities Board ("Utilities Board") authorizing the construction, operation and maintenance of the transmission line along the proposed route. The proposed route of the line in Dubuque County will follow existing Canadian Pacific Railway rights of way for approximately 33.4 miles starting at the northernmost point at latitude 42°40'17.03"N, longitude 90°53'49.20"W, through Sections 27, 28, 29, 30, 34, 35, and 36 in Township 91N, Range 01E, Sections 31 and 32 in Township 91N, Range 02E, Sections 3, 4, 5, 10, 14, 15, 23, 26, 35, and 36 in Township 90N, Range 02E, Sections 6, 7, 18, 19, 30, and 31 in Township 89N, Range 03E, Sections 1, 24, and 25 in Township 89N, Range 02E, Sections 19, 28, 29, 30, 33, and 34 in Township 88N, Range 04E, Sections 4, 5, 6, 9, 10, 14, 15, 23, and 24 in Township 88N, Range 03E, and Section 3 in Township 87N Range 04E, ending at the southernmost point at latitude 42°22'53.96"N, longitude 90°29'17.06"W.

Petitioner may seek to acquire additional interests in land within the identified corridor for the construction, operation and maintenance of the line. Any request for land rights will include the right to maintain the right-of-way so as to not interfere with the construction, operation and maintenance of the underground transmission line and the right of ingress and egress to the right of way area. After the Utilities Board has reviewed the petition for franchise, it may conduct a public hearing and landowners would have a right to participate in the hearing process. If a hearing is conducted, notice of the public hearing will be published in a **Dubuque County** newspaper with county-wide circulation. There is the possibility that right-of-way may be acquired by condemnation if approved by the Utilities Board. Currently, Petitioner has not requested and does not have the right of eminent domain in order to acquire the property rights by condemnation. If eminent domain is requested by Petitioner, a hearing must be conducted by the Utilities Board where the request will be considered, and Petitioner would need to show that the property rights are needed to serve a public use. If Petitioner requests the use of eminent domain, a notice of the public hearing will be sent to the owners of record and parties in possession of the parcels subject to the request for eminent domain by Certified United States mail, return receipt requested, in addition to the notice being published in an **Dubuque County** newspaper with county-wide circulation.

PUBLIC INFORMATIONAL MEETING WEBINAR

As a landowner or a party in possession of property that may be affected by the location and construction of the described underground electric transmission line, you have the right to participate in the Public Informational Meeting. While normally an inperson meeting would be held, in light of the ongoing health crisis and executive orders and guidance regarding avoiding public meetings, this meeting is being held remotely pursuant to Section 9 of Governor Kim Reynolds March 19, 2020 Proclamation of Disaster Emergency. The **Dubuque County Public Informational Meeting will be held by webinar and phone at 5:30 p.m. on May 5, 2020.** The instructions on how to join the Webinar are provided below. You also have the right to file with the Utilities Board objections to the location and construction of the proposed line as described. The Utilities Board's address is 1375 E. Court Ave., Des Moines, Iowa 50319-0069.

Representatives of the Utilities Board will preside at the Public Informational Meeting and present a summary of the legal rights of affected landowners. Qualified representatives of the Petitioner will be present to discuss the project and to answer questions. Persons with disabilities requiring assistive services or devices to observe or participate in the webinar should contact the Utilities Board at (515) 725-7300 in advance of the scheduled date to request that appropriate arrangements be made.

Anyone with questions or concerns about the Project may contact the Utilities Board at (515) 725-7300 or submit comments to the Utilities Board at customer@iub.iowa.gov. If you have any questions regarding how to access the meeting by webinar or by phone, or to request copes of the meeting materials, please call 1-888-214-8848.



WEBINAR INSTRUCTIONS

You are encouraged to participate in the **Dubuque County** meeting on **May 5, 2020**. If you are unable to attend your county's meeting, you can participate in a meeting in another county using the same webinar link above. The full list of webinar dates and times is provided below. Also, in the event the meeting on May 5, 2020 has to be cancelled, the alternate meeting date will be June 2, 2020. Alternate meeting dates for all counties are also provided below.

| County | Date/Time | Alternate Meeting Date/Time |
|-------------------|------------------------|-----------------------------|
| Allamakee | May 4, 2020, 12 p.m. | June 1, 2020, 12 p.m. |
| Chickasaw | May 4, 2020, 5:30 p.m. | June 1, 2020, 5:30 p.m. |
| Jackson | May 5, 2020, 12 p.m. | June 2, 2020, 12 p.m. |
| Dubuque | May 5, 2020, 5:30 p.m. | June 2, 2020, 5:30 p.m. |
| Floyd | May 7, 2020, 12 p.m. | June 4, 2020, 12 p.m. |
| Cerro Gordo | May 7, 2020, 5:30 p.m. | June 4, 2020, 5:30 p.m. |
| Winneshiek County | May 8, 2020, 12 p.m. | June 5, 2020, 12 p.m. |
| Clayton | May 8, 2020, 5:30 p.m. | June 5, 2020, 5:30 p.m. |

The web link to register for the webinar is:

https://attendee.gotowebinar.com/register/5721961171373805323.

After registering, you will receive a confirmation email containing information about joining the webinar.

The web link will give video access to the meeting. Viewers may use the computer's sound system or a telephone for the audio.

To use a computer's audio:

When the webinar begins, you can choose to be connected to audio using your computer's speakers (VoIP). A headset is recommended.

--OR---

To use a telephone:

To use a telephone, you can dial this number directly. If you join via the webinar, you must select "Use Telephone" after joining the webinar and call in using the numbers below.

Dial 914-614-3221

Enter Access Code: 153-544-157 #

If you enter the meeting via the webinar portal and pick the phone audio option, you can enter your unique 3-digit audio pin that will be provided on the webinar (to identify you as the attendee).

An email address has also been created for questions during the webinars: SooGreenMeeting@iub.iowa.gov. It is available before, during and after each meeting and will be made provided to attendees during the meeting for questions to be submitted. If you sign onto the online GoToWebinar, you will also have the option of submitting questions via the chat feature during the meeting. The Board representative will address franchise process questions. SOO Green will respond to Project questions at or after the meeting.

If you are unable to join the webinar or prefer to join via phone only, IUB and Project PowerPoint slides can be downloaded from the SOO Green website at: www.soogreenrr.com/IUBmeetingsWEBINAR

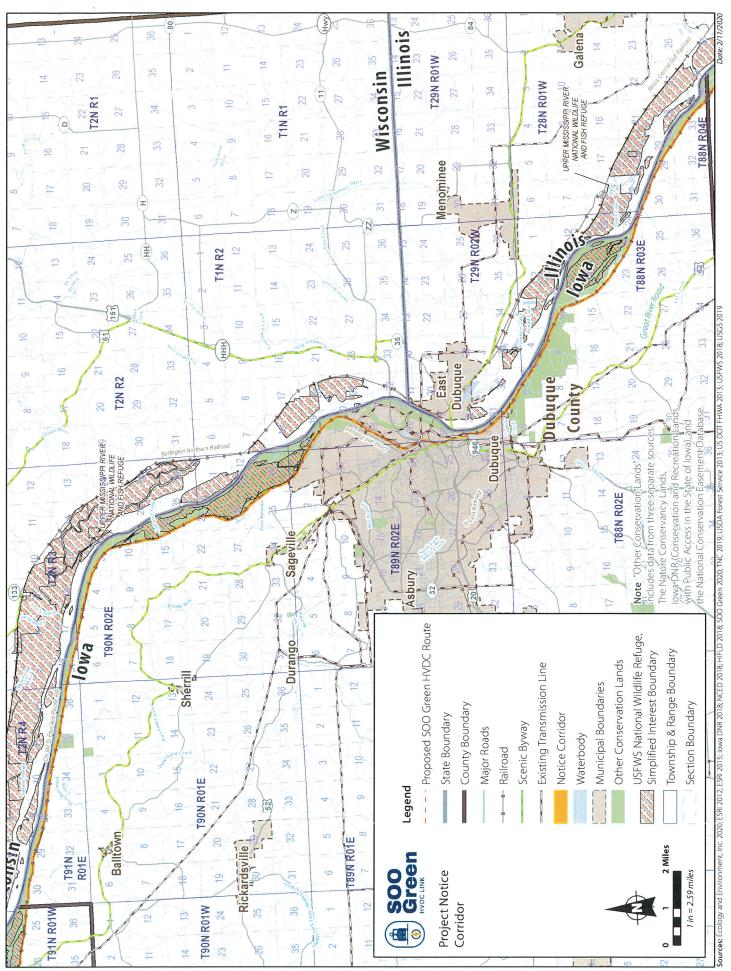
If you have any questions regarding how to access the meeting by webinar or by phone, or to request copes of the meeting materials, please call SOO Green at 1-888-214-8848.

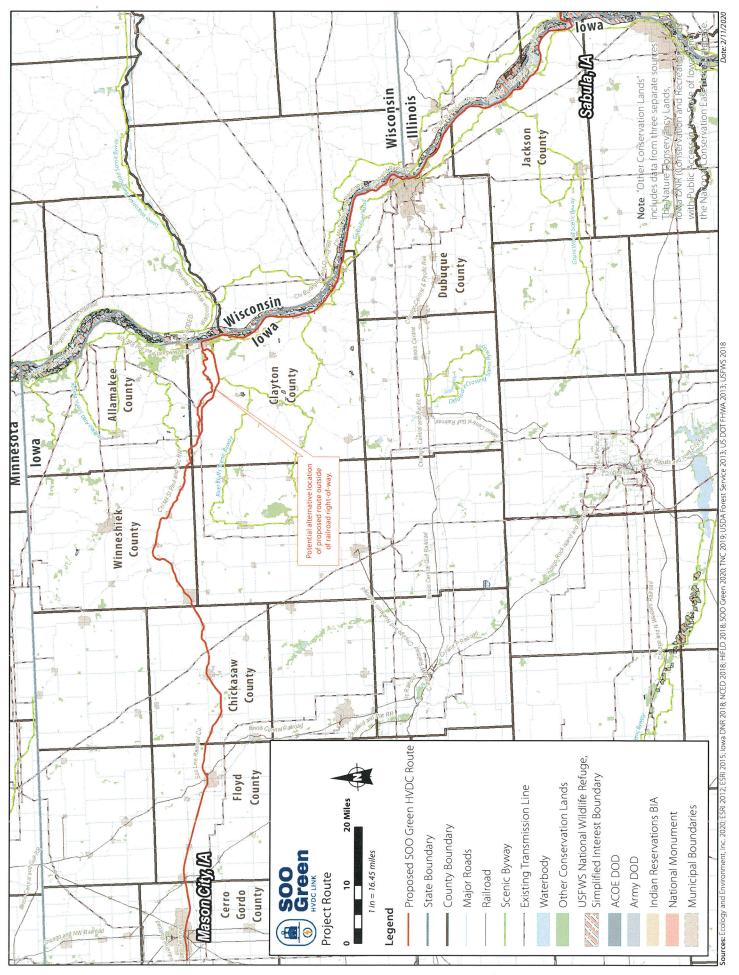
Dated: March 31, 2020

Neil W. Jones

Vice President - Real Estate

www.soogreenrr.com





CERTIFIED MAIL



U.S. POSTAGE >> PITNEY BOWE



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52001\$4845 C003

ITEM TITLE: Iowa Worker Adjustment and Retraining Notification

(WARN) - Flexsteel Industries, Inc.

SUMMARY: Correspondence from Flexsteel Industries, Inc. notifying

the City of a temporary layoff of 58 employees from their

facilities at 385 Bell Street and 501 Seippel Road.

Consent Items #12.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File

ATTACHMENTS:

City of Dubuque

Description Type

Flexsteel Industries, Inc. WARN Notification (3rd page Supporting Documentation

added)



Flexsteel Industries, Inc. 385 Bell Street Dubuque, IA 52001 T 563.556.7730 F 563.556.8345 www.flexsteel.com

March 27, 2020

VIA U.S. FIRST CLASS MAIL

The Honorable Roy D. Buol Mayor of Dubuque City Hall 50 West 13th Street Dubuque, Iowa 52001

RE: Iowa Worker Adjustment and Retraining Notification Regarding the Permanent Termination of Employees of:

Flexsteel Industries, Inc. Dubuque Locations at:

385 Bell Street

Dubuque, IA 52001-7004

501 Seippel Road Dubuque, IA 52002

Dear Mayor Buol:

Please be advised that on March 26 - 27, 2020, Flexsteel Industries, Inc. notified affected employees that the management of Flexsteel Industries, Inc. decided to temporarily reduce its workforce in Dubuque, Iowa, effective as of March 26-27, 2020. Such temporary reduction in workforce is a direct result of, and in direct response to, the Covid-19 pandemic and its effect on Flexsteel Industries, Inc.'s business.

As a result of this action, 58 employee positions will be temporarily laid off from Flexsteel Industries, Inc. The temporary layoff is presently expected to last up to three (3) months. The names, addresses, and job titles of the affected employees are provided on Exhibit A, attached hereto.

If you need any further information concerning this notice, please contact me directly at (563) 585-8209.

Sincerely,

Stacy Kammes

VP, Human Resources

Gacy Kammes

EXHIBIT A

The following information is being provided in accordance with the federal WARN Act (29 U.S.C. §2100 et seq.) and Iowa WARN Act (Iowa Code § 84C.1 et seq.). The names, addresses, and job titles of the employees affected by the March 26-27, 2020, mass layoff at Flexsteel Inc, Dubuque, IA locations are as follows:

| Comment Office Assistant | | |
|---|---|--------------------|
| Merchandising Coordinator | 1685 Fox Drive , Dubuque IA 52003 | Jennifer Maddux |
| S&OP Analyst | 306 Browns Ct SW , Farley IA 52046 | Lisa Ludwig |
| Industrial Engineer | 1087 Wilson St , Dubuque IA 52001 | Zachery Lindstrom |
| Purchasing Assistant | 1635 S Preston Street , Louisville KY 40217 | Lisa Lattis |
| Pattern Engineering Supervisor | 391 Greenwood , East Dubuque IL 61025 | Kelli Lange |
| Shipping Supervisor | 602 Willow Ridge South , Peosta IA 52068 | Chad Kruse |
| Service Desk Technician | 475 Stevens Avenue , Platteville WI 53818 | Kara Kress |
| QC Inspector | 406 S Washington , Cuba City WI 53807 | Terry Kirk |
| Customer Service Technician | 1070 W 400 S , Warsaw IN 46580 | Cynthia Keene |
| Industrial Engineer/Cost Technician | 2205 Evergreen , Dubuque IA 52001 | William Kahler |
| Customer Service Expeditor | 3438 Crestwood Drive , Dubuque IA 52002 | Colleen Kafar |
| Data Processing Mgr/EDI Coordinator | 3129 Chickadee RD , Louisville KY 40213 | Robert Jones |
| S&OP Analyst | 1830 Hale Street , Dubuque IA 52001 | Kelly Humphrey |
| Senior Financial Reporting Analyst | 5413 Park PI , Asbury IA 52002 | Bradley Huekels |
| Senior Category Manager | 1621 W 68th Street , Davenport IA 52806 | Lisa Heisterkamp |
| Sales Expeditor | 12157 Circle Ridge Rd , Dubuque IA 52001 | Judith Hefel |
| QC Inspector | 2690 Mineral St , Dubuque IA 52001 | Richard Habel |
| Quality Engineer | 2167 Sunnyslope Dr. Apt. 3, Dubuque IA 52002 | Jonathan Graves |
| Business Process Analyst, Sourcing and Procurement | 2325 Samantha Drive , Dubuque IA 52002 | Tony Gassmann |
| Prod Supv - RV Bucket Seat Assembly | 602 County Z , Hazel Green WI 53811 | Luke Freiburger |
| Prod Supv - Cutting & Sewing | 13674 Sleepy Hollow Rd , Sherrill IA 52073 | Brian Feldman |
| Senior Designer | 1222 Locust St 201 , Dubuque IA 52001 | Alek Eglinton |
| QC Inspector-Soft Goods | 744 Walnut Ridge , Peosta IA 52068 | Mark Edwards |
| Industrial Engineering Manager | 13580 Sundance Ct. , Dubuque IA 52002 | Thomas Duccini |
| Product Compliance Analyst | 1971 Hummingbird Drive , Dubuque IA 52002 | Susan Dravis |
| Production Team Leader | 3222 Arrowwood Lane , Dubuque IA 52001 | Rene Dietz |
| Creative Services Project Coordinator | 795 Lowell St , Dubuque IA 52001 | Jennifer Connolly |
| Production Scheduler | 3981 Cora Drive , Dubuque IA 52002 | Shane Chapman |
| Quality Manager | 12638 Foust Road , Zwingle IA 52079 | Rodney Carroll |
| Quality Supervisor | 2165 Comanche Drive , Asbury IA 52002 | Gregory Boles |
| HR Assistant | 2539 155th Street , Earlville IA 52041 | Kelsey Bockenstedt |
| Buyer | 14933 Monastery Road , Peosta IA 52068 | Becky Bergfeld |
| Furniture Designer | 333 E 10th Street , Dubuque IA 52001 | Matthew Bentley |
| Engineering Services Supervisor | 2045 Lagen St , Dubuque IA 52002 | Brian Behnke |
| Production Supervisor - Steel | 11732 Amy Drive , Dubuque IA 52003 | Aaron Beecher |
| Customer Service Expeditor | 449 Clarke Drive , Dubuque IA 52001 | Lisa Bauer |
| Network and Systems Administrator | 339 1st Ave E , Dyersville IA 52040 | Michael Atterberg |
| Retail Design Supervisor | 500 145th Street , Mechanicsville IA 52306 | Will Ambroson |
| Team Lead | 14674 N. Cascade Rd Lot 618, Dubuque IA 52003 | Justin Adams |
| | | |

ITEM TITLE: Alcohol and Tobacco License Applications

SUMMARY: City Manager recommending approval of annual liquor,

beer, wine and tobacco license applications as submitted.

Consent Items #13.

RESOLUTION Approving applications for beer, liquor, and/or wine permits, as required by City of Dubuque Code of Ordinances Title 4 Business and License Regulations, Chapter 2 Liquor Control, Article B Liquor, Beer and Wine

Licenses and Permits

RESOLUTION Approving applications for retail cigarette/tobacco sales/nicotine/vapor permits, as required

by Iowa Code Chapter 453A.47A

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

City of Dubuque

Description Type

Liquor License Renewals-MVM Memo City Manager Memo

Staff MemoStaff MemoLiquor ResolutionResolutionsTobacco ResolutionResolutions





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Liquor License Renewal for the following:

- Backpocket Brewing Taproom, 333 East 10th Street
- Beecher Company, Incorporated, 1691 Asbury Road
- Board and Brush Creative Studio, 875 Jackson Street
- Clarke University, 1550 Clarke Drive
- Dubuque Lodge #355, 2635 Windsor Avenue
- Hartig Drug Company, 2255 John F. Kennedy Road
- Kwik Stop 16th Street #325, 1210 East 16th Street
- Liquor, Tobacco and Gas, 1401 Central Avenue
- Liquor, Tobacco and Grocery, 1998 Jackson Street
- Loras College Campus Center, 1450 Alta Vista Street
- Lot One, LLC, 100 Main Street
- Monks Kaffee Pub, 373 Bluff Street
- Old Chicago Pizza and Taproom, 3100 Dodge Street
- Olive Garden Italian Restaurant #1516, 3350 Dodge Street
- Ron's Five Point Mart, 405 Rhomberg Avenue
- The Hub, 253 Main Street
- Whiskey River, 1064 University Avenue

DATE: April 13, 2020

Chief of Police Mark Dalsing recommends approval of the annual liquor license renewal for the businesses of Backpocket Brewing Taproom, 333 East 10th Street; Beecher Company, Incorporated, 1691 Asbury Road; Board and Brush Creative Studio, 875 Jackson Street; Clarke University, 1550 Clarke Drive; Dubuque Lodge #355, 2635 Windsor Avenue; Hartig Drug Company, 2255 John F. Kennedy Road; Kwik Stop 16th Street #325, 1210 East 16th Street; Liquor, Tobacco and Gas, 1401 Central Avenue; Liquor, Tobacco and Grocery, 1998 Jackson Street; Loras College Campus Center, 1450 Alta Vista Street; Lot One, LLC, 100 Main Street; Monks Kaffee Pub, 373 Bluff Street; Old Chicago Pizza and Taproom, 3100 Dodge Street; Olive Garden Italian Restaurant #1516, 3350 Dodge Street; Ron's Five Point Mart, 405 Rhomberg Avenue; The Hub, 253 Main Street; and Whiskey River, 1064 University Avenue.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Mark Dalsing, Chief of Police



MEMORANDUM

DATE: April 6, 2020

TO: Michael C. Van Milligen

City Manager

FROM: Mark Dalsing

Chief of Police

RE: Liquor License Renewal for the following:

Backpocket Brewing Taproom, 333 East 10th Street

- Beecher Company, Incorporated, 1691 Asbury Road
- Board and Brush Creative Studio, 875 Jackson Street
- Clarke University, 1550 Clarke Drive
- Dubuque Lodge #355, 2635 Windsor Avenue
- Hartig Drug Company, 2255 John F. Kennedy Road
- Kwik Stop 16th Street #325, 1210 East 16th Street
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- Loras College Campus Center, 1450 Alta Vista Street
- Lot One, LLC, 100 Main Street
- Monks Kaffee Pub, 373 Bluff Street
- Old Chicago Pizza and Taproom, 3100 Dodge Street
- Olive Garden Italian Restaurant #1516, 3350 Dodge Street
- Ron's Five Point Mart, 405 Rhomberg Avenue
- The Hub. 253 Main Street
- Whiskey River, 1064 University Avenue

INTRODUCTION

The purpose of this memorandum is to recommend the annual renewal of the above liquor license establishments and to highlight the calls for service related to incidences of disturbances, crimes against persons, crimes against property, and public morals occurring at the business since the last liquor license renewal.

BACKGROUND

Regarding the listed establishments, the following is a summary of activity since their last renewal. The following key provides a brief description of those calls for service displaying four areas of concern.

| Disturbances | Includes physical fighting, verbal arguments, loud music and/or subjects and all other disorderly behavior not already listed |
|-------------------------|---|
| Crimes Against Persons | Includes Assault and Harassment |
| Crimes Against Property | Includes Burglary, Criminal Mischief and Theft |
| Public Morals | Includes Public Intoxication and Possession of Controlled Substances |

DISCUSSION

Backpocket Brewing Taproom, 333 East 10th Street

Since the last renewal date there has been one call for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Beecher Company, Incorporated, 1691 Asbury Road

Since the last renewal date there have been nine calls for service to the establishment. There was one disturbance, no crimes against persons, six crimes against property, and two public morals calls. Additionally, there were three individual violations and two violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|--|--------------------|
| 2019-002031 | Theft | Report Taken |
| 2019-003001 | Selling Tobacco to a Minor; Selling Alcohol to a Minor | Report Taken |
| 2019-005464 | Theft; Possession of Alcohol Under Age | Report Taken |
| 2019-006938 | Theft | Report Taken |
| 2019-027035 | Trespass | Handled by Officer |
| 2019-067854 | Disturbance | Handled by Officer |
| 2020-020118 | Theft | Handled by Officer |
| 2020-020387 | Theft | Handled by Officer |

Board and Brush Creative Studio, 875 Jackson Street

Since the last renewal date there have been no calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Clarke University, 1550 Clarke Drive

Since the last renewal date there have been no calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Dubuque Lodge #355, 2635 Windsor Avenue

Since the last renewal date there have been two calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Hartig Drug Company, 2255 John F. Kennedy Road

Since the last renewal date there have been two calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Kwik Stop 16th Street #325, 1210 East 16th Street

Since the last renewal date there have been four calls for service to the establishment. There was one disturbance, no crimes against persons, one crime against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|----------------------------|--------------------|
| 2019-033269 | Disturbance | Handled by Officer |
| 2020-004234 | Theft | Handled by Officer |

<u>Liquor, Tobacco and Gas, 1401 Central Avenue</u>

Since the last renewal date there have been four calls for service to the establishment. There were no disturbances, no crimes against persons, two crimes against property, and two public morals calls. Additionally, there were two individual violations and two violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|----------------------------|--------------------|
| 2019-007278 | Selling Alcohol to a Minor | Report Taken |
| 2019-009556 | Selling Tobacco to a Minor | Report Taken |
| 2019-077443 | Theft | Handled by Officer |
| 2020-020726 | Trespass | Handled by Officer |

Liquor, Tobacco and Grocery, 1998 Jackson Street

Since the last renewal date there have been ten calls for service to the establishment. There were three disturbances, two crimes against persons, three crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|----------------------------|--------------------|
| 2019-002828 | Theft | Report Taken |
| 2019-003504 | Disturbance | Report Taken |
| 2019-023095 | Harassment | Handled by Officer |
| 2019-054399 | Disturbance | Handled by Officer |
| 2019-076948 | Trespass | Handled by Officer |
| 2019-087737 | Harassment | Handled by Officer |
| 2019-088200 | Disturbance | Handled by Officer |
| 2020-011050 | Theft | Handled by Officer |

Loras College Campus Center, 1450 Alta Vista Street

Since the last renewal date there have been no calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Lot One, LLC, 100 Main Street

Since the last renewal date there have been three calls for service to the establishment. There were two disturbances, no crimes against person, one crime against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|----------------------------|--------------------|
| 2019-009346 | Theft | Report Taken |
| 2019-066859 | Disturbance | Handled by Officer |
| 2019-103370 | Disturbance | Handled by Officer |

Monks Kaffee Pub, 373 Bluff Street

Since the last renewal date there have been no calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

Old Chicago Pizza and Taproom, 3100 Dodge Street

Since the last renewal date there have been six calls for service to the establishment. There were no disturbances, two crimes against persons, four crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|----------------------------|--------------------|
| 2019-005291 | Sexual Assault | Report Taken |
| 2019-079837 | Trespass | Handled by Officer |
| 2019-099835 | Trespass | Handled by Officer |
| 2019-103005 | Trespass | Handled by Officer |
| 2019-103081 | Trespass | Handled by Officer |
| 2020-014780 | Harassment | Handled by Officer |

Olive Garden Italian Restaurant #1516, 3350 Dodge Street

Since the last renewal date there have been eight calls for service to the establishment. There were no disturbances, no crimes against persons, two crimes against property, and one public morals call. Additionally, there was one individual violation and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|--|--------------|
| 2019-004765 | Theft; Fraud; Public Morals – possession of drug | Report Taken |
| | paraphernalia | |

Ron's Five Point Mart, 405 Rhomberg Avenue

Since the last renewal date there have been ten calls for service to the establishment. There was one disturbance, no crimes against persons, three crimes against property, and one public morals call. Additionally, there was one individual violations and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|--|--------------|
| 2019-005806 | Theft | Report Taken |
| 2019-007222 | Theft; Providing False Information; Public Morals – controlled substance | Report Taken |

| 2019-007517 | Theft | Report Taken |
|-------------|-------------|--------------------|
| 2020-014987 | Disturbance | Handled by Officer |

The Hub, 253 Main Street

Since the last renewal date there have been nine calls for service to the establishment. There were five disturbances, three crimes against persons, two crimes against property, and two public morals calls. Additionally, there were two individual violations and no violations against the business.

| DPD Case # | Type of Call/Circumstances | Disposition |
|-------------|---|--------------------|
| 2019-002045 | Disturbance | Report Taken |
| 2019-003421 | Public Intoxication – alcohol | Report Taken |
| 2019-005957 | Domestic Assault; No Contact Order Violation; Interference with Official Acts; Obstruction of 911 Emergency | Report Taken |
| 2019-005958 | Public Intoxication – alcohol | Report Taken |
| 2019-008916 | Theft | Report Taken |
| 2019-042304 | Disturbance | Handled by Officer |
| 2019-052273 | Disturbance | Handled by Officer |
| 2019-066561 | Disturbance | Handled by Officer |
| 2020-000682 | Theft; Fraud | Report Taken |
| 2020-001003 | Warrant | Report Taken |

Whiskey River, 1064 University Avenue

Since the last renewal date there have been no calls for service to the establishment. There were no disturbances, no crimes against persons, no crimes against property, and no public morals calls. Additionally, there were no individual violations and no violations against the business.

RECOMMENDATION

Based upon a review of the above businesses, we would recommend approval of the annual liquor license for Backpocket Brewing Taproom, 333 East 10th Street; Beecher Company, Incorporated, 1691 Asbury Road; Board and Brush Creative Studio, 875 Jackson Street; Clarke University, 1550 Clarke Drive; Dubuque Lodge #355, 2635 Windsor Avenue; Hartig Drug Company, 2255 John F. Kennedy Road; Kwik Stop 16th Street #325, 1210 East 16th Street; Liquor, Tobacco and Gas, 1401 Central Avenue; Liquor, Tobacco and Grocery, 1998 Jackson Street; Loras College Campus Center, 1450 Alta Vista Street; Lot One, LLC, 100 Main Street; Monks Kaffee Pub, 373 Bluff Street; Old Chicago Pizza and Taproom, 3100 Dodge Street; Olive Garden Italian Restaurant #1516, 3350 Dodge Street; Ron's Five Point Mart, 405 Rhomberg Avenue; The Hub, 253 Main Street and Whiskey River, 1064 University Avenue.

ACTION REQUESTED

Action requested is for City Council consideration to approve the liquor license renewal for Backpocket Brewing Taproom, 333 East 10th Street; Beecher Company, Incorporated, 1691 Asbury Road; Board and Brush Creative Studio, 875 Jackson Street; Clarke University, 1550 Clarke Drive; Dubuque Lodge #355, 2635 Windsor Avenue; Hartig Drug Company, 2255 John F. Kennedy Road; Kwik Stop 16th Street #325, 1210 East 16th Street; Liquor, Tobacco and Gas, 1401 Central Avenue; Liquor, Tobacco and Grocery, 1998 Jackson Street; Loras College Campus Center, 1450 Alta

Vista Street; Lot One, LLC, 100 Main Street; Monks Kaffee Pub, 373 Bluff Street; Old Chicago Pizza and Taproom, 3100 Dodge Street; Olive Garden Italian Restaurant #1516, 3350 Dodge Street; Ron's Five Point Mart, 405 Rhomberg Avenue; The Hub, 253 Main Street and Whiskey River, 1064 University Avenue.

cc: Crenna Brumwell, City Attorney Kevin Firnstahl, City Clerk

RESOLUTION NO.

APPROVING APPLICATIONS FOR BEER, LIQUOR, AND/OR WINE PERMITS, AS REQUIRED BY CITY OF DUBUQUE CODE OF ORDINANCES TITLE 4 BUSINESS AND LICENSE REGULATIONS, CHAPTER 2 LIQUOR CONTROL, ARTICLE B LIQUOR, BEER AND WINE LICENSES AND PERMITS

Whereas, applications for Beer, Liquor, and or Wine Permits have been submitted and filed with the City Council for approval and the same have been examined and approved; and

Whereas, the premises to be occupied by such applicants were inspected and found to comply with the Ordinances of the City and the applicants have filed the proper fees and bonds and otherwise complied with the requirements of the Code of Ordinances.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA THAT:

| Renewals | | |
|--|----------------------------|---|
| Backpocket Brewing Taproom | 333 E 10 th St. | Class C Liquor License (Catering) (Outdoor) (Sunday) |
| Board and Brush Creative Studio | 875 Jackson St. | Special Class C Liquor License (Sunday) |
| Clarke University | 1550 Clarke Dr. | Class C Liquor License (Catering) (Sunday) |
| Dubuque Lodge No. 355 | 2635 Windsor Ave. | Class A Liquor (Outdoor) (Sunday) |
| Hartig Drug Co. | 2255 J.F. Kennedy Rd. | Class E Liquor, Class C Beer, Class B Wine (Sunday) |
| Kwik Stop 16 th Street #325 | 1210 E. 16th St. | Class E Liquor, Class B Native Wine, Class C Beer (Sunday) |
| Liquor Tobacco & Gas | 1401 Central Ave. | Class E Liquor, Class B Wine, Class C Beer (Sunday) |
| Loras College Campus Center | 1450 Alta Vista St. | Class C Liquor (Catering) (Sunday) |
| Lot One, LLC | 100 Main St. | Class C Liquor (Sunday) |
| Monks Kaffee Pub | 373 Bluff St. | Class C Liquor (Outdoor) (Sunday) |
| Old Chicago Pizza and Taproom | 3100 Dodge St. | Class C Liquor (Outdoor) (Sunday) |
| Olive Garden Italian Restaurant #1516 | 3350 Dodge St. | Class C Liquor (Sunday) |
| Ron's Five Point Mart | 405 Rhomberg Ave. | Class C Beer (Sunday) |
| The Hub | 253 Main St. | Class C Liquor (Sunday) |
| Whiskey River | 1064 University Ave. | Class C Liquor (Sunday) |
| New | | |
| Liquor, Tobacco & Grocery | 1998 Jackson Street | Class E Liquor, Class B Wine, Class C Beer (Sunday) |

| noted permit types to the following applicants pending documentation: | |
|---|--------------------|
| Passed, approved, and adopted this 20th day of Apr | il 2020. |
| | |
| Attact | Roy D. Buol, Mayor |
| Attest: | |
| Kevin S. Firnstahl, City Clerk | |

Section 1. The City Clerk is hereby authorized and directed to cause to be issued the

RESOLUTION NO.

APPROVING APPLICATIONS FOR RETAIL CIGARETTE / TOBACCO SALES / NICOTINE / VAPOR PERMITS, AS REQUIRED BY IOWA CODE 453A.47A

Whereas, applications for Cigarette/Tobacco Sales have been submitted and filed with the City Council for approval and the same have been examined and approved; and

Whereas, the premises to be occupied by such applicants were inspected and found to comply with the Ordinances of the City and the applicants have filed the proper fees and otherwise complied with the requirements of the Code of Ordinances.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA THAT:

Section 1. The City Clerk is hereby authorized and directed to cause to be issued the following named applicants and locations for cigarette/tobacco sales permit.

| Business Name | Business Address |
|----------------------------|------------------|
| Liquor Tobacco and Grocery | 1998 Jackson St. |

Passed, approved, and adopted this 20th day of April, 2020.

| Attest: | Roy D Buol, Mayor |
|--------------------------------|-------------------|
| Kevin S. Firnstahl, City Clerk | |

Items to be set for Public Hearing #1.

| • | |
|---|--|
| | |
| | |
| | |
| | |
| | |
| | |

ITEM TITLE: Julien Dubuque Drive Sanitary Sewer Project

SUMMARY: City Manager recommending initiation of the public bidding

procedure for the Julien Dubuque Drive Sanitary Project, and further recommends that a public hearing be set for

May 4, 2020.

RESOLUTION Preliminary approval of plans,

specifications, form of contract, and estimated cost; setting date of public hearing on plans, specifications, form of

contract, and estimated cost; and ordering the

advertisement for bids

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s), Set Public Hearing for May 4, 2020

ATTACHMENTS:

City of Dubuque

DescriptionTypeJulien Dubuque Drive Sanitary Project-MVM MemoCity Manager Memo

Staff Memo Staff Memo Resolution Resolutions

Notice to Bidders Supporting Documentation





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Julien Dubuque Drive Sanitary Project

CIP 7102816

DATE: April 13, 2020

City Engineer Gus Psihoyos is recommending preliminary approval of the plans, specifications, form of contract and estimated cost of \$163,144.50, recommends setting the date for public hearing on the plans, specifications, form of contract and estimated cost for May 4, 2020, and ordering the advertisement for bids for the Julien Dubuque Drive Sanitary Project.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Gus Psihoyos, City Engineer





TO: Michael C. Van Milligen, City Manager

FROM: Gus Psihoyos, City Engineer

DATE: April 10, 2020

RE: Julien Dubuque Dr. Sanitary Project

CIP 7102816

INTRODUCTION

The purpose of this memorandum is to authorize the public bidding procedure for the Julien Dubuque Dr. Sanitary Project in the estimated amount of \$163,144.50.

BACKGROUND

BVM-PHS Senior Housing, Inc. is proposing to improve the Mt. Carmel Campus by adding new skilled nursing, assisted living, memory care facilities (Phase 1 improvements), and independent senior living units (Phase 2 improvements) over the next several years.

By resolution number 274-19, the City approved a Memorandum of Agreement with BVM-PHS for the construction of a proposed sanitary sewer extension to serve the existing mother house building and the new skilled nursing, assisted living, and memory care facilities at the Mt. Carmel Campus. The approved MOU states that BVM-PHS will construct a private sewer from the BVM Phase 1 facilities to Julien Dubuque Drive. The City will then construct a public sewer from the existing sewer serving Shady Oaks to the end of the private BVM-PHS sewer along Julien Dubuque Drive.

DISCUSSION

Prior to initiating the bidding process for the project the City obtained a sanitary sewer easement from Flynn Company, Inc. and contracted the removal of approximately 1700 linear feet of tree and stump removal along Julien Dubuque Drive. The Julien Dubuque Dr. Sanitary Project will involve the installation of approximately 1,617 linear feet of new 8-inch diameter sanitary sewer main and eight new manholes.

PROJECT SCHEDULE

The schedule for the project will be as follows:

Initiate Bidding April 20, 2020
Publish Notice to Bidders, Advertisement for Bids April 24, 2020

| Notice of Hearing on Plans & Specifications | April 24, 2020 |
|---|----------------|
| Public Hearing | May 4, 2020 |
| Receipt of Bids | May 7, 2020 |
| Award of Contract | May 18, 2020 |
| Completion Date | July 31, 2020 |

BUDGET IMPACT

The estimate of probable cost for the Julien Dubuque Dr. Sanitary Project is summarized in the following table:

| Description | Cost Estimate |
|---|---------------|
| Construction | \$ 163,144.50 |
| Contingency | 16,314,45 |
| Contract Admin / Construction Engineering | 26,918.84 |
| Estimated Construction Cost | \$206,377.79 |

| Sanitary Sewer Easement | \$4,438.92 |
|--|--------------|
| Tree Removal | 11,775.00 |
| Prepaid Expenses | \$16,213.92 |
| Total Estimated Construction Cost and Prepaid Expenses | \$222,591.71 |

The proposed project funding is summarized as follows:

| CIP No. | Fund Description | Fund Amount |
|---------|-------------------------------|---------------|
| 7102816 | Julien Dubuque Drive Sanitary | \$ 175,000.00 |
| 7101294 | Sanitary Sewer Lining Program | 47,591.71 |
| | Total Project Funding | \$222,591.71 |

REQUESTED ACTION

I respectfully request that the City Council grant preliminary approval to the construction plans and specifications; and establish May 4, 2020 as the date of the public hearing; and hereby authorized to advertise for bid proposals for the Julien Dubuque Dr. Sanitary Project through adoption of the attached resolutions.

Prepared by: Kerry Bradley, Engineering Dept. cc: Jenny Larson, Director of Budget & Finance Charlie Gau, Engineering Technician

RESOLUTION NO. -19

JULIEN DUBUQUE DR. SANITARY PROJECT

PRELIMINARY APPROVAL OF PLANS, SPECIFICATIONS, FORM OF CONTRACT, AND ESTIMATED COST; SETTING DATE OF PUBLIC HEARING ON PLANS, SPECIFICATIONS, FORM OF CONTRACT, AND ESTIMATED COST; AND ORDERING THE ADVERTISEMENT FOR BIDS

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

The proposed plans, specifications, form of contract and estimated cost for the Julien Dubuque Dr. Sanitary Project in the estimated amount of \$163,144.50 are hereby preliminary approved and ordered filed in the office of the City Clerk for public inspection.

A public hearing will be held on the 4th day of May 2020, at 6:30 p.m. in the Historic Federal Building Council Chambers (and/or by virtual means), 350 W. 6th Street, Dubuque, Iowa, at which time interested persons may appear and be heard for or against the proposed plans and specifications, form of contract and estimated cost of said Project, and the City Clerk be and is hereby directed to cause the attached notice of the time and place of such hearing to be published in a newspaper having general circulation in the City of Dubuque, Iowa, which notice shall be published not less than four days nor more than twenty days prior to the date of such hearing. At the hearing, any interested person may appear and file objections to the proposed plans, specifications, form of contract, or estimated cost of the Project.

The Julien Dubuque Dr. Sanitary Project is hereby ordered to be advertised for bids for construction.

The amount of the security to accompany each bid shall be in an amount which shall conform to the provisions of the Notice to Bidders hereby approved.

The City Engineer is hereby directed to advertise for bids for the construction of the improvements herein provided, by publishing the Notice to Bidders to be published on the City of Dubuque website and a contractor plan room service with statewide circulation, which notice shall be published not less than thirteen but not more than forty-five days before the date for filing bids before 2:00 p.m. on the 4th day of May 2020. Bids shall be opened and read by the City Clerk at said time and will be submitted to the City Council for final action at 6:30 p.m. on the 18th day of May 2020, in the Historic Federal Building Council Chambers (and/or by virtual means), 350 West 6th Street, Dubuque, Iowa.

| Passed, adopted and approved this | s the <u>20th</u> | _ day of | April | _ 2020. | |
|-------------------------------------|------------------------------|----------|-------|------------|-------|
| Attest: | | _ | Ro | y D. Buol, | Mayor |
| Kevin S. Firnstahl, CMC, City Clerk | | | | | |

NOTICE OF PUBLIC HEARING ON PLANS, SPECIFICATIONS, FORM OF CONTRACT, AND ESTIMATED COST FOR THE JULIEN DUBUQUE DR. SANITARY PROJECT

NOTICE IS HEREBY GIVEN: The City Council of the City of Dubuque, Iowa will hold a public hearing on the proposed plans, specifications, form of contract and estimated cost for the Julien Dubuque Dr. Sanitary Project, in accordance with the provisions of Chapter 26, Code of Iowa, at 6:30 p.m., on the 4th day of May 2020, in the Historic Federal Building Council Chambers (and/or by virtual means), 350 West 6th Street, Dubuque, Iowa. Said proposed plans, specifications, form of contract and estimated cost are now on file in the office of the City Clerk. At said hearing any interested person may appear and file objections thereto.

The scope of the Project is as follows:

Project involves installing approx. 1,617 LF of new 8" diameter sanitary sewer main and 8 new manholes.

Copies of supporting documents for the public hearing are on file in the City Clerk's Office, City Hall, 50 W. 13th St., Dubuque, Iowa, and may be viewed during normal working hours.

Agendas can be accessed at https://www.cityofdubuque.org/Agendas.

Written comments regarding the above public hearing should be submitted to the City Clerk's Office, 50 W. 13th St., Dubuque, IA 52001, ctyclerk@cityofdubuque.org, on or before said time of public hearing. At said time and place of public hearings all interested citizens and parties will be given an opportunity to be heard for or against said proposal.

Individuals with limited English proficiency, vision, hearing or speech impairments or requiring special assistance should contact the City Clerk's Office at (563) 589-4100, TDD/TTY (563) 690-6678, ctyclerk@cityofdubuque.org as soon as feasible. Deaf or hard-of-hearing individuals can use Relay lowa by dialing 711 or (800) 735-2942.

In the event that a meeting at the Historic Federal Building location is not possible as a result of the COVID-19 pandemic, instructions for a virtual meeting and public input will be posted on the meeting agenda on Friday, April 17, 2020 at https://www.cityofdubuque.org/agendas.

| Published by order of the City Council given on the | 20th | _ day of _ | April | _ 2020. | |
|---|------|------------|-----------|----------|-------|
| | | | | | |
| | Kevi | n S. Firns | stahl, CN | MC, City | Clerk |

NOTICE TO BIDDERS

SECTION 00120

CITY OF DUBUQUE PUBLIC IMPROVEMENT PROJECT

JULIEN DUBUQUE DR. SANITARY PROJECT

120.1 Time and Place for Filing Sealed Proposals

Sealed Bids for the work comprising each improvement as stated below must be filed before 2:00 p.m. on May 7, 2020, in the Office of the City Clerk, City Hall - First Floor, 50 West 13th Street, Dubuque, Iowa. Bidders are asked to call 563-589-4100 prior to dropping of bid due to COVID-19 concerns.

120.2 Time and Placed Sealed Proposals Will be Opened and Considered

Sealed proposals will be opened and Bids tabulated at 2:00p.m. on May 7, 2020, at City Hall - Conference Room B, 50 West 13th Street, Dubuque, Iowa. The City of Dubuque, Iowa, reserves the right to reject any and all Bids. City Hall is closed but the bid opening can be viewed on YouTube at the following address beginning at 2:05 pm the date of bid opening: https://youtu.be/JFNZCQnbQE4

120.3 Time for Commencement and Completion of Work

Work on the Project must be commenced within ten (10) calendar days after the Notice to Proceed has been issued and shall be fully completed by July 31, 2020.

120.4 Bid Security

Each Bidder must accompany its Bid with a Bid security as security that the successful Bidder will enter into a contract for the work Bid upon and will furnish after the award of contract a corporate surety Bond, acceptable to the governmental entity, for the faithful performance of the contract, in an amount equal to one hundred percent of the amount of the contract. The Bid security must be in the amount of ten percent (10%) of the amount of the contract and must be in the form of a cashier's check or certified check drawn on a state-chartered or federally chartered bank, or a certified share draft drawn on a state-chartered or federally chartered credit union, or the Bidder may provide a Bid Bond with corporate surety satisfactory to the governmental entity. The Bid Bond must contain no conditions except as provided in this section.

120.5 Contract Documents

Copies of the Contract Documents may be obtained at the Engineering Department, City Hall – Second Floor, 50 West 13th Street, Dubuque, Iowa 52001. The Contract Documents will also be available on the City's website at www.cityofdubuque.org/bids.aspx. No plan deposit is required.

120.6 Preference for Iowa Products and Labor

By virtue of statutory authority, preference will be given to products and provisions grown and coal produced within the State of Iowa, and to Iowa domestic labor, to the extent lawfully required under Iowa statutes.

120.7 Sales Tax

The Bidder should not include State of Iowa sales tax in its Bid. A sales tax exemption certificate will be available for all material purchased in Iowa for incorporation into the Project.

120.8 General Nature of Public Improvement Project

JULIEN DUBUQUE DR. SANITARY PROJECT CIP # 7102816

Project involves installing approx. 1,617 LF of new 8" diameter sanitary sewer main and 8 new manholes.

Base Bid Estimated Total Cost = \$163,144.50

120.9 Pre-BidConstruction Conference

No Pre-Bid will be held for this project. Call or Email the City of Dubuque Engineering Department with any questions regarding this project.

120.10 Title VI - Non-Discrimination Clause

The City of Dubuque in accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d-2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidders that it will affirmatively insure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, national origin, sex, age, or disability in consideration for an award.

120.11 Notice to Bidders Distribution

On the following date, 4-24, 2020 this Notice was posted at the following locations:

- 1. Master Builders of Iowa plan room service.
- 2. Master Builders of Iowa lead generating service.
- 3. The City of Dubuque Website: ww.cityofdubuque.org/bids.

City of Dubuque

Boards/Commissions #1.

ITEM TITLE: SUMMARY:

Boards and Commission Applicant Review

Applicants are invited to correspond with the City Council

regarding their desire to serve on the following

Boards/Commissions. Applicant appointments will be made

at the next City Council meeting.

Historic Preservation Commission

One, 3-Year term through July 1, 2021 (Vacant term of

Hilgendorf-Sewell)

Applicant:

William Doyle, 1591 White St.

This commission is subject to the State of Iowa Gender

Balance Law.

9 Commissioners total; currently 5 males/3 females/ 1

opening

*Application was held for 90 days pursuant to Iowa Code 69.16A Gender Balance while female applicants were sought.

SUGGESTED DISPOSITION:

ATTACHMENTS:

| Description | Туре |
|--|--------------------------|
| 4-20-20 Overview Sheet | Supporting Documentation |
| Historic Preservation Commission Applicant | Supporting Documentation |
| 4-20-20 Latest Listings | Supporting Documentation |
| 4-20-20 Openings | Supporting Documentation |
| Gender Balance Law | Supporting Documentation |
| Gender Balancing Q&A Sheet | Supporting Documentation |

VACANCIES AND APPLICATIONS FOR CITY OF DUBUQUE BOARDS AND COMMISSIONS

For Council Meeting, of Monday, April 20, 2020 6:30 p.m., Historic Federal Building, 350 W. 6th Street

APPLICANTS ARE INVITED TO ADDRESS THE COUNCIL REGARDING THEIR APPLICATION FOR APPOINTMENT

Historic Preservation Commission

One, 3-Year term through July 1, 2021 (Vacant term of Hilgendorf-Sewell) Applicant: William Doyle, 1591 White St.

vviiidii Boyio, 1001 vviito Gt.

This commission is subject to the State of Iowa Gender Balance Law.

9 Commissioners total; currently 5 males/3 females/ 1 opening

*Application was held for 90 days in adherence with Iowa Code 69.16A Gender Balance while female applicants were sought.

Title 16 Chapter 10

HISTORIC PRESERVATION COMMISSION

Amended 6-1-15

A. Commission Created:

There is hereby created the Historic Preservation Commission.

B. Purpose:

The purpose of the commission is to:

- 1. Promote the educational, cultural, economic, and general welfare of the public through the protection, enhancement, and perpetuation of districts, individually designated historic properties, landmarks, and landmark sites of prehistoric, historic, architectural, archeological, and cultural significance;
- 2. Safeguard the city's prehistoric, historic, aesthetic, architectural, archeological and cultural heritage by preserving historic properties, districts, landmarks, and landmark sites of historical, architectural, and cultural significance;
- 3. Stabilize and improve property values;
- 4. Foster civil pride in the legacy of beauty and achievements of the past;
- 5. Protect and enhance the city's attractions to tourists and visitors and the support and stimulus to business thereby provided;
- 6. Strengthen the economy of the city; and
- 7. Promote the use of properties, districts, landmarks, and landmark sites of prehistoric, historic, architectural, archeological, and cultural significance as sites for the education, pleasure, and welfare of the people of the city.

C. Internal Organization and Rules:

The commission may adopt rules and regulations to govern its organizational procedures as may be necessary and which are not in conflict with this Code of Ordinances or the Iowa Code.

D. Procedures for Operation:

All administrative, personnel, accounting, budgetary, and procurement policies of the city govern the commission in all its operations.

E. Membership:

- 1. The Commission comprises nine (9) residents of the city, appointed by the city council.
- 2. Age Requirement. Residents must be eighteen (18) years of age or older.
- 3. Special Qualifications.
 - a. One (1) resident from each designated historic preservation district, including historic districts hereinafter established.
 - b. Four (4) at-large members.

- c. Each member must possess qualifications evidencing expertise or interest in architecture, history, archeology, law, construction, building rehabilitation, city planning, or conservation in general.
- d. One (1) member must be a licensed architect.
- 4. Membership on the commission must comply with the provisions of Iowa Code §69.16A, relating to gender balance, and Iowa Code §303.34, subsection 3, relating to establishment of a commission to deal with matters involving areas of historical significance.

F. Oath:

Each person, upon appointment or reappointment to the commission, must execute an oath of office at the first meeting of the commission following the appointment or reappointment or at the city clerk's office any time prior to the first meeting of the commission.

G. Terms:

The term of office for a commissioner is three (3) years or until such commissioner's successor is appointed and qualified.

H. Vacancies:

Vacancies must be filled in the same manner as original appointments. In the event that a vacancy occurs in a seat which requires that the appointee be a resident of a historic preservation district and for which there is no application from a qualified resident, the city council must appoint a tenth commissioner, which appointment is temporary, and upon appointment of a qualified resident to the vacancy, the temporary appointment terminates.

I. Officers/Organization:

The commissioners must elect from its membership a chairperson and vice chairperson, whose terms of office are fixed by bylaws adopted by the commission. The chairperson presides over the meetings of the commission and has the right to vote. The vice chairperson, in cases of absence or disability of the chairperson, may perform the duties of the chairperson. The city manager must designate a city employee to serve as secretary to the commission. The secretary must keep a record of all resolutions, proceedings, and actions of the commission.

J. Meetings:

- 1. Regular Meetings. The commission must meet at least three (3) times in a calendar year to maintain Certified Local Government status.
- 2. Special Meetings. Special meetings may be called by the chairperson or at the written request of a majority of the commissioners.
- 3. Open Meetings. All meetings must be called and held in conformance with the Iowa Open Meetings Law.

4. Attendance.

- a. In the event a commissioner has been absent for three (3) or more consecutive meetings of the commission, without being excused by the chairperson, such absence will be grounds for the commission to recommend to the city council that the position be declared vacant and a replacement appointed.
- b. Attendance must be entered upon the minutes of all meetings.

- 5. Minutes. A copy of the minutes of all regular and special meetings of the commission must be filed with the city council within ten (10) working days after each meeting, or by the next regularly scheduled city council meeting, whichever is later.
- 6. Quorum. Five (5) commissioners constitute a quorum for the transaction of business. The affirmative vote of a majority of the commissioners present and voting is necessary for the adoption of any motion or resolution.

K. Compensation:

Commissioners serve without compensation, provided that they may receive reimbursement for necessary travel and other expenses while on official commission business within the limits established in the city administrative policies and budget.

L. Removal:

The city council may remove any commissioner for cause upon written charges and after a public hearing.

M. Powers:

The commission has the following powers, duties, and responsibilities:

- 1. To promote and conduct educational and interpretive programs on historic properties within its jurisdiction.
- 2. To develop and adopt specific standards for review and design guidelines, in addition to those set forth in section 16-10-7 of this chapter, for the alteration of landmarks, landmark sites, individually designated historic properties and property and structures within historic districts.
- 3. To adopt its own bylaws.
- 4. To identify, evaluate, register, manage and protect significant prehistoric and historic archeological sites.
- 5. To conduct an ongoing survey to identify historically, archaeologically and architecturally significant properties, structures and areas that exemplify the cultural, social, economic, political, archeological or architectural history of the nation, state or city.
- 6. To research and recommend to the city council the adoption of ordinances designating areas as having historic, architectural, archeological or cultural value or significance as historic districts.
- 7. To research and recommend to the city council the adoption of ordinances designating properties or structures having historic, architectural, archeological or cultural value or significance as landmarks or landmark sites.
- 8. To research and recommend to the city council the adoption of ordinances designating properties as having historic, architectural, archeological or cultural value or significance as individually designated historic properties.
- 9. To research and recommend to the city council the adoption of ordinances designating areas as having historic, architectural, archeological or cultural value as "conservation districts".

- 10. To research and recommend to the city council the adoption of ordinances designating areas as having historic, architectural, archeological or cultural value as "conservation planning areas".
- 11. To maintain a register of all properties and structures which have been designated as landmarks, landmark sites or historic districts, including all information required for each designation.
- 12. To assist and encourage the nomination of landmarks, landmark sites and historic districts to the national register of historic places, and review and comment at a public hearing on any national register nomination submitted to the commission upon the request of the mayor, city council or the state historic preservation office.
- 13. To confer recognition upon the owners of landmarks, individually designated historic properties or of property or structures within historic districts.
- 14. To review in progress or completed work to determine compliance with specific certificates of appropriateness or certificates of economic non-viability.
- 15. To serve as an advisory design review body to the city council for review of public works projects which have historic preservation implications in historic districts, individually designated historic properties, or for alteration of landmarks, landmark sites or structures, that would result in a material change in appearance or be visible from the public way.
- 16. To serve as an advisory review body to the city council for the review of public planning, design, construction, and maintenance needs in conservation planning areas upon request from the city council.

Trish Gleason

From: noreply@civicplus.com

Sent: February 5, 2020 2:00 PM

To: Kevin Firnstahl; Trish Gleason; Wally Wernimont; Melinda Rettenberger

Subject: Online Form Submittal: Board/Commission Application Form

Board/Commission Application Form

Individuals serving on Boards and Commissions play an important role in advising the City Council on matters of interest to our community and its future. The City Clerk's Office, City Hall, 50 West 13th Street, Dubuque, IA, accepts applications for any Board and/or Commission at any time. Applications stay active for one year from the date of receipt in the Clerk's Office. Applications to multiple vacancies and/or reappointment requests requires separate applications.

Please complete the online application and separate optional demographic information below

| 11110 | ormation below | | |
|-------|--------------------|--|--|
| Pe | rsonal Information | | |
| | | | |

Select the Board, Historic Preservation Commission Commission, or Committee applying for:

Please select which vacancy you are applying for on the Historic Preservation Commission:

At-Large

Name: William Doyle

Gender (choose all that apply) Note: Some City Boards/Commissions are subject to the gender balance requirement in lowa Code Section 69.16A

Man

If trans or transgender

Field not completed.

please specify:

Field not completed.

If another identity please specify:

Home Address: PLEASE NOTE: you must live within

1591 White St

the Dubuque city limits to apply/serve on a City of

Dubuque board or commission

| Zip Code: | 52001 |
|---|---|
| Home Phone Number: | 7202712737 |
| Business Name: | Heritage Works |
| Business Address: | 489 W 4th St. Dubuque, IA |
| Business Zip Code: | 52001 |
| Business Phone Number: | (563) 564-4080 |
| Occupation: | Architectural Preservation |
| Position with Company | Preservation and Programs Manager |
| Email Address(es): | bdoyle@heritageworksdbq.com |
| Experience or education which qualifies you for this board or commission: | I have worked the past two years in Dubuque for a local Preservation non-profit organization. I have a graduate degree from the University of Colorado Denver in Historic Preservation. I have an associates degree in architectural drafting. |
| What contributions can you make or state reason for applying? | I wish to serve on the Historic Preservation Commission to ensure that Dubuque's Preservation ordinance is being upheld. Our historic resources are important to our community. They link Dubuque to its past and serve as a record of local pride and accomplishment. Historic resources are key to our future as a city and to Dubuque's brand. |
| Describe your experience working in diverse environments: | I have worked in diverse environments in past roles. I spent half a dozen years in food service, working with people from a variety of backgrounds, including ethnic makeup gender identity etc. I was educated in a somewhat diverse college that had a number of international students. I believe that a diverse group of people can have different valuable perspectives. |
| Describe your experience engaging other community members to gather their input and opinions: | Part of our goal at Heritage Works is to educate and inspire the community. We demonstrate the value of historic resources with walking tours, presentations, and hands-on preservation workshops. Even in this educational role, where we are the experts on the subject, it is important to listen to feedback from the community and to really understand their opinions. |

| List two references: (Include their name and phone number) | Duane Hagerty - (563) 564-4080 Dave Klavitter - 800-373-7600 |
|--|--|
| Are you currently serving on other Boards, Commissions, or Committees? | No |
| If yes, which? | Field not completed. |
| Have you served on a Board, Commission, or Committee before? | No |
| If yes, which? | Field not completed. |
| Have you participated in the City Life program? | No |
| If so, when? | Field not completed. |
| Have you participated in the Intercultural Competency Program? | No |
| If so, when? | Field not completed. |
| distributed for the public. E- Commission will be consider on this application will constant attention should be directed | document and as such can be reproduced and ach application for reappointment to a City Board or ered without regard to incumbency. Misrepresentations stitute just cause for removal of an appointee. Specific d to possible conflict of interest. For further clarification, if he City Clerk's Office or the City Attorney's Office. |

Signature (type your name William Doyle here as electronic verfication): Date: 02/05/2020

Email not displaying correctly? View it in your browser.

Click <u>here</u> to report this email as spam.

CITY OF DUBUQUE, IOWA - BOARDS AND COMMISSIONS

As prepared for the Council Meeting 4-20-20

| | Indicates State - mandated board/commission subject to the 2012 Gender Balance Law. |
|--------|---|
| Vacant | Indicates Current Opening |
| 1/1/20 | Indicates openings within the next year |

| AIRPORT COMMISSION | | |
|--------------------|---|---------|
| | 4 Yr. Term - Meets 4th Monday 4 p.m Airport | |
| Douglas | Brotherton | 9/14/21 |
| Marianne | Kurtz-Weber | 9/14/21 |
| Michael | Phillips | 9/14/22 |
| Robert | Blocker | 9/14/22 |
| Sue | Clemenson | 9/14/20 |

| AIRPORT ZONING BOARD OF ADJUSTMENTS | | | |
|---|--------|-----------------------|---------|
| 5 Yr. Term - Meets on Call | | | |
| Vacant Vacant County Representative 2/15/21 | | | |
| Vacant | Vacant | City ZBA Rep. | 3/25/21 |
| Vacant | Vacant | County Representative | 2/15/21 |
| Vacant | Vacant | City ZBA Rep. | 3/25/24 |
| Vacant | Vacant | Appointed by 4 memb. | unknown |

| AIRPORT ZONING COMMISSION | | | |
|---|---------|-------------------------|----------|
| 6 Yr. Term - Apptd. 1996, Meets on Call | | | |
| Vacant | Vacant | Appointed by 4 members | 12/31/20 |
| Vacant | Vacant | County Representative | 12/31/20 |
| Vacant | Vacant | County Representative | 12/31/20 |
| Michael | Belmont | City ZAC Representative | 7/1/22 |
| Vacant | Vacant | City ZAC Representative | 7/1/22 |

ARTS AND CULTURAL AFFAIRS ADVISORY COMMISSION 3 Yr. Term - Meets Monthly., Library Board Room Paula Neuhaus Business Prof.-Living/Working In 6/30/21 Gina Siegert 6/30/21 Business Prof. Daugherty 6/30/21 Tyler At-Large Arts Rep 6/30/22 Ali Levasseur 6/30/22 Ryan Decker Arts Rep Susan Riedel Arts Rep 6/30/22 **Nicholas** Halder Arts Rep 6/30/22

| | BOARD OF REVIEW (Appointed by City Conference Board) | | |
|-----------------------------|--|----------|--|
| | This is NOT a City of Dubuque Board | | |
| 6 Yr. Term - Meets May 1-30 | | | |
| Laure | Lewis | 12/31/24 | |
| Jean | Hoeger | 12/31/24 | |
| Angie | Mozena | 12/31/21 | |
| Greg | Hutchinson | 12/31/22 | |
| Bradle | y Brissey | 12/31/23 | |

BOADD OF DEVIEW (Appointed by City Conference Board)

| | BUILDING CODE AND ADVISORY APPEALS BOARD | | |
|---------|--|------------------------|--------|
| | 3 Yr. Term - Meets as needed | | |
| Vacant | Vacant | Residential Contractor | 8/1/21 |
| Vacant | Vacant | Architect/Engineer | 8/1/22 |
| Vacant | Vacant | Journeyman Carpenter | 8/1/22 |
| Vacant | Vacant | ADA Representative | 8/1/20 |
| Thomas | Swift | Commercial Contractor | 8/1/20 |
| Katrina | Wilberding | ADA Representative | 8/1/21 |
| George | Cooley | At-Large | 8/1/21 |

| CATFISH CREEK WATERSHED MANAGEMENT AUTHORITY | | |
|--|--|--|
| 4 Yr. term - Meets Quarterly | | |
| Steven Drahozal 7/16/20 | | |
| Jared Mc Govern 7/16/20 | | |

| CABLE TV COMMISSION 3 Yr. Term - Meets 1st Wed., 4:00 pm | | | |
|--|-----------|--------|--|
| Pauline | Maloney | 7/1/20 | |
| Vacant | Vacant | 7/1/20 | |
| Ronald | Tigges | 7/1/20 | |
| Vacant | Vacant | 7/1/21 | |
| Kathleen | Mc Mullen | 7/1/21 | |
| Jennifer | Tigges | 7/1/21 | |
| Alan | Vincent | 7/1/21 | |

| 3 Yr. Term - Meets last Monday of each month, 3:30 p.m. | | | |
|---|--------------------------------------|---------|--|
| | Bi-Monthly starting Jan., Five Flags | | |
| Tyler | Daugherty | 6/29/21 | |
| Mc Kenzie | Blau | 6/29/22 | |
| Nicholas | Huff | 6/29/22 | |

CIVIC CENTER ADVISORY COMMISSION

| Rod | Bakke | 6/29/22 |
|-----------|-------|---------|
| Bryce | Parks | 6/29/21 |
| Nicholas | Huff | 6/29/22 |
| wc Kenzie | Biau | 6/29/22 |

| | CIVIL SERVICE COMMISSION | | | | |
|--------|----------------------------|--|--------|--|--|
| | 4 Yr. Term - Meets on Call | | | | |
| Phil | Baskerville | | 4/6/22 | | |
| Vacant | Vacant | | 4/6/20 | | |
| Daniel | White | | 4/6/21 | | |

| | | COMMUNITY DEVELOPMENT ADVISORY COMMISSION | |
|---|---|---|--|
| | | 3 Yr. Term - Meets 3rd Tue., 5:30 p.m., Federal Bldg./Housing | |
| - | _ | | |

| Janice | Craddieth | Housing Commission Rep | 8/17/20 |
|----------|-------------|------------------------|---------|
| Kelly | Fox | Low/Mod Income Area | 2/15/23 |
| Hilary | Dalton | Low/Mod Income Area | 2/15/23 |
| Gerald | Hammel, Jr. | At-Large | 2/15/23 |
| Julie | Woodyard | Low/Mod Income Area | 2/15/21 |
| Thomas | Wainwright | At-Large | 2/15/21 |
| Vacant | Vacant | Low/Mod Income Area | 2/15/22 |
| Michelle | Hinke | At-Large | 2/15/22 |
| Dean | Boles | At-Large | 2/15/22 |

| ELECTRICAL CODE BOARD 3 Yr. Term - Meets Bi-Monthly, 3rd Monday | | | |
|---|----------|-----------------------|---------|
| James | Dixon | Electrical Background | 5/21/20 |
| Kevin | Pfohl | Electrical Background | 5/21/20 |
| Andy | Palmer | Electrical Background | 5/21/20 |
| Tom | Townsend | Electrical Background | 5/21/20 |
| David | Wilson | At-Large | 5/21/20 |
| Vacant | Vacant | Electrical Background | 5/21/21 |
| Paul | Uhlrich | Electrical Background | 5/21/21 |

| | HISTORIC PRESERVATION COMMISSION 3 Yr. Term - Meets 3rd Thur., 5:30 p.m., Federal Bldg. | | | |
|-----------|---|-------------------------------|--------|--|
| | 3 fr. Term - Weets 3rd Thu | ır., 5:30 p.m., Federai Bidg. | | |
| Rick | Stuter | W 11th District | 7/1/22 | |
| David | Klavitter | Langworthy District | 7/1/20 | |
| Christina | Monk | Architect At-Large | 7/1/20 | |
| Joseph | Rapp | Old Main District - Interim | 7/1/21 | |
| Vacant | Vacant | At-Large | 7/1/21 | |
| John | Mc Andrews | Cathedral District | 7/1/20 | |
| Melissa | Cassill | At-Large | 7/1/21 | |
| Brandi | Clark | At-Large | 7/1/21 | |
| Craig | Reber | Jackson Park District | 7/1/22 | |

| HOUSING BOARD OF APPEALS | | | | |
|--------------------------|---|------------------------|---------|--|
| | 3 Yr. Term - 3rd Tues. 4:00 p.m., Fed Bldg. | | | |
| Ronald | White | Tenant/Landlord Issues | 1/11/22 | |
| David | Young | Tenant/Landlord Issues | 1/11/20 | |
| Mary | Gotz | Tenant/Landlord Issues | 1/11/21 | |
| Gil | Spence | Tenant/Landlord Issues | 1/11/22 | |
| Christoffer | Lammer-Heindel | Tenant/Landlord Issues | 1/11/21 | |

| | HOUSING COMMISSION | | |
|---|--------------------|-------------------------------|---------|
| 3 Yr. Term - Meets monthly 4th Tues., 4:00 p.m., Fed. Bldg. | | | |
| Coralita | Shumaker | Section 8 Recipient | 8/17/21 |
| David | Wall | At-Large | 8/17/22 |
| Suzanne | Stroud | At-Large | 8/17/22 |
| Rick | Baumhover | Trust Fund Rep. Primary Comm. | 8/17/22 |
| Janice | Craddieth | At-Large | 8/17/20 |
| Amy | Eudaley | Trust Fund Rep. Primary Comm. | 8/17/20 |
| Sam | Wooden | At-Large | 8/17/21 |
| Gail | Weitz | At-Large | 8/17/21 |
| Michelle | Becwar | CDAC Rep. Primary Comm. | 8/17/21 |
| Hilary | Dalton | At-Large | 8/17/21 |
| | | | |

| HOUSING TRUST FUND ADVISORY COMMITTEE 3 Yr. Term - Meets atleast 2 times per year and as needed | | | |
|---|--------------|------------------------|---------|
| Rick | Baumhover | Housing Commission Rep | 8/17/22 |
| Dorothy | Schwendinger | At-Large | 8/17/22 |
| Amy | Eudaley | Housing Commission Rep | 8/17/20 |
| Jim | Holz | At-Large | 8/17/21 |
| Michelle | Becwar | At-Large | 8/17/21 |

| | HUMAN RIGHTS | COMMISSION |
|----------|-----------------------------|----------------------------|
| | 3 Yr. Term - Meets 2nd Mon. | 4:30 p.m., City Hall Annex |
| Adrienne | Breitfelder | 1/1/22 |
| Michael | Durnin | 1/1/23 |
| Mallory | Gardiner | 1/1/23 |
| Miquel | Jackson | 1/1/23 |
| Anthony | Allen | 1/1/21 |
| Jason | Keeler | 1/1/21 |
| Gerald | Hammel Jr. | 1/1/22 |
| Kathy | McCarthy | 1/1/21 |
| Ashley | Regan | 1/1/22 |

| INVESTMENT OVERSIGHT ADVISORY COMMISSION | | |
|--|--|--------|
| | 3 Yr. Term - Meets Qrtly, 4th Wed. 3 p.m., City Hall | |
| Paul | Lassance | 7/1/20 |
| Franz | Becker | 7/1/21 |
| Luke | Schiltz | 7/1/21 |
| Stephen | Reisdorf | 7/1/22 |
| Gary | Ruden | 7/1/22 |

| LIBRARY BOARD OF TRUSTEES 4 Yr. Term - Meets 4th Thur. 4 p.m., Library | | | |
|--|-------------|--------|--|
| Patricia | Poggemiller | 7/1/22 | |
| Rosemary | Kramer | 7/1/22 | |
| Victor | Lieberman | 7/1/23 | |
| Pam | Mullin | 7/1/23 | |
| Robert | Armstrong | 7/1/20 | |
| Christina | Monk | 7/1/20 | |
| Greg | Gorton | 7/1/21 | |

| | LONG RANGE PLANNIN 3 Yr. Term - Meets monthly 3r | |
|---------|--|--------|
| Michael | Peroski | 7/1/20 |
| Ronald | Collins | 7/1/20 |
| Alan | Vincent | 7/1/20 |
| Tyler | Stoffel | 7/1/21 |
| John | Pregler | 7/1/21 |
| John | Krayer | 7/1/22 |
| Vacant | Vacant | 7/1/22 |

| MEDIACOM CHARITABLE FOUNDATION | | | |
|---------------------------------------|------------|----------|--|
| 1 Yr. Term - On Call, CC Appt'd Reps. | | | |
| Gail | Chavenelle | 12/31/20 | |
| Constance | Twining | 12/31/20 | |

| | MECHANICAL AND PL | UMBING CODE BOARD | |
|--------|-------------------|--------------------|---------|
| | 3 Yr. Term - Upon | request, City Hall | |
| Dan | Hillary | | 3/16/22 |
| Tom | Giese | | 3/16/23 |
| Dieter | Muhlack | | 3/16/20 |
| Vacant | Vacant | | 3/16/21 |
| Corey | Valaskey | | 3/16/21 |
| Vacant | Vacant | | 3/16/22 |
| Vacant | Vacant | | 3/16/22 |

| PARK AND RECREATION ADVISORY COMMISSION 3 Yr. Term - Meets 2nd Tues., 4:30 p.m. Bunker Hill | | | |
|---|-----------|--|---------|
| Robin | Kennicker | | 6/30/20 |
| Matthew | Garrett | | 6/30/20 |
| Rebecca | Kuhle | | 6/30/20 |
| Jennifer | Tigges | | 6/30/21 |
| Ray | Werner | | 6/30/22 |
| Robert | McCoy | | 6/30/22 |
| Hobie | Wood | | 6/30/22 |

| POLICE RELATIONS COMMITTEE - DUBUQUE COMMUNITY | | | |
|--|--------------|---------------------------|---------|
| | 2 Yr. Term - | Meets, 4th Mon. 5:30 p.m. | |
| Weston | Jason | Alternate | 4/1/21 |
| Schneider | Sarah | Primary | 10/1/20 |
| Meier | Steven | Alternate | 8/30/21 |
| Kundert | Rob | Primary | 8/31/21 |
| Hinke | Michelle | Alternate | 8/31/21 |
| Serna | Dora | Primary | 5/20/21 |

| 3 Yr. Term - Meets 1st Thur. 5:00 p.m. | | | |
|--|-----------------|-----------------|---------|
| Jacob | Kohlhaas | | 7/1/22 |
| Robin | Kennicker | Commission Rep. | 7/30/20 |
| Craig | Reber | Commission Rep. | 7/30/21 |
| Sara | Booth | | 7/1/21 |
| Adam | Hoffman | | 7/1/21 |
| Candace | Eudaley-Loebach | | 7/1/22 |
| Leah | Specht | | 7/1/22 |
| Dean | Boles | | 7/1/20 |
| Lalith | Jayawickrama | | 7/1/20 |

RESILIENT COMMUNITY ADVISORY COMMISSION

| TRANSIT ADVISORY BOARD | | | |
|--|-----------|--|---------|
| 3 Yr. Term - Meets monthly, 2nd Thur. Intermodal Transit Station | | | |
| Luanna | Gerdemann | | 7/30/22 |
| George | Enderson | | 7/30/20 |
| Dora | Serna | | 7/30/20 |
| Robert | Daughters | | 7/30/20 |
| Matthew | Esser | | 7/30/21 |

| ZONING ADVISORY COMMISSION | | | | | |
|--|-------------------------|--------------------------------|--------|--|--|
| 3 Yr. Term - Meets monthly 1st Wed., 6:30p.m., Fed. Bldg | | | | | |
| Matthew | Matthew Mulligan 7/1/22 | | | | |
| Martha | Christ | | 7/1/20 | | |
| Rebecca | Kemp | | 7/1/20 | | |
| Steve | Baumhover | Airport ZAC Rep. Primary Comm. | 7/1/20 | | |
| Richard | Russell | | 7/1/21 | | |
| Brittany | Loeffelholz | | 7/1/21 | | |
| Pat | Norton | | 7/1/22 | | |

| ZONING BOARD OF ADJUSTMENTS | | | |
|-----------------------------|---------------------|--------------------------------|---------|
| 5 Yr. I | erm - Meets monthly | 4th Thur., 5:00 p.m. Fed. Bld | g |
| Gwen | Kosel | Airport ZBA Rep. Primary Comm. | 3/25/24 |
| Keith | Ahlvin | | 3/25/25 |
| Jonathan | Mc Coy | | 3/25/21 |
| Bethany | Golombeski | | 3/25/22 |
| Vacant | Vacant | Airport ZBA Rep. Primary Camm. | 3/25/23 |

City of Dubuque, Iowa Boards and Commissions Current and Upcoming Openings Through May 2020

Updated April 14, 2020

Airport Zoning Board of Adjustment ***

Airport Zoning Commission ***

Building Code and Advisory Appeals Board

- ADA Representative
- Architect/Engineer
- At-Large
- Journeyman Carpenter
- Residential Contractor

Cable TV Commission

Civil Service Commission***

Electrical Code Board

Long Rang Planning Advisory Commission

Mechanical and Plumbing Code Board

Zoning Advisory Commission ***

Zoning Board of Adjustment***

*** Indicates Subject to the State of Iowa Gender Balance Law

Applications can be printed or submitted on-line from www.cityofdubuque.org or through the City Clerk's Office.

Applications can be submitted at any time for all boards and commissions and are activated as positions become available.

Applications remain on file for one year from the date they are submitted.

Some positions may require specific applicant qualifications or compliance with the State of Iowa Gender Balance Law

For a complete list of boards and commissions, descriptions, terms and meeting information, please visit the City Clerk's web page at www.cityofdubuque.org.

City Clerk's Office • 50 W. 13th Street, Dubuque, IA 52001 • 563.589.4100

69.16A Gender balance.

- 1. All appointive boards, commissions, committees, and councils of the state established by the Code, if not otherwise provided by law, shall be gender balanced. No person shall be appointed or reappointed to any board, commission, committee, or council established by the Code if that appointment or reappointment would cause the number of members of the board, commission, committee, or council of one gender to be greater than one—half the membership of the board, commission, committee, or council plus one if the board, commission, committee, or council is composed of an odd number of members. If the board, commission, committee, or council is composed of an even number of members, not more than one—half of the membership shall be of one gender. If there are multiple appointing authorities for a board, commission, committee, or council, they shall consult each other to avoid a violation of this section.
- 2. All appointive boards, commissions, committees, and councils of a political subdivision of the state that are established by the Code, if not otherwise provided by law, shall be gender balanced as provided by subsection 1 unless the political subdivision has made a good faith effort to appoint a qualified person to fill a vacancy on a board, commission, committee, or council in compliance with subsection 1 for a period of three months but has been unable to make a compliant appointment. In complying with the requirements of this subsection, political subdivisions shall utilize a fair and unbiased method of selecting the best qualified applicants. This subsection shall not prohibit an individual whose term expires prior to January 1, 2012, from being reappointed even though the reappointment continues an inequity in gender balance.

86 Acts, ch 1245, §2041; 87 Acts, ch 218, §8; 88 Acts, ch 1150, §1; 2009 Acts, ch 162, §1, 2

084

New gender balanced boards requirements for cities

Iowa has required gender balance on state-level boards and commissions for many years, under Iowa Code section 69.16A. Last session, the General Assembly passed legislation that applies this requirement to the local level. This Q&A explains background on the legislation, the new requirements in the legislation for cities and how cities can comply.

Q: What are the new requirements for gender balance on city boards and commissions?

A: During the 2009 legislative session, legislation (HF243) was passed that extends to cities and counties gender balance requirement for all appointive boards, commissions, committees and councils created by the Iowa code. In other words, bodies cities are required to have under Iowa code when they provide certain functions or services, such as the planning and zoning commission, library boards and the board of adjustment, with appointed (not elected) members, must be gender balanced.

Q: What does 'gender balanced' mean?

A: Gender balance means if the body has an even number of appointees, it must be evenly made up of men and women. For example, three women and three men must serve on a six member board. If the body has an odd number of appointees, it must be "one half plus one" of either gender. For instance, if there are five members, three could be men and the other two women, or vice versa.

Q: When do the changes go into effect?

A: Cities must have gender balanced boards, commissions, committees and councils by January 1, 2012. This does not prohibit an individual whose term expires prior to January 1, 2012, from being reappointed even though the reappointment continues an inequity in gender balance; however, cities should start planning upcoming appointments now, to ensure gender balance is reached by that date. Making a chart of existing boards and upcoming vacancies, and/or keeping track of current appointments and necessary recruiting periods would be a good start to ensuring your city is tracking gender balance, and is prepared for the January 1, 2012 implementation date.

Q: Is there any option if my city simply cannot find a person to serve on the board or commission of the needed gender?

A: Yes. Under the new code section, cities that make a good faith effort to find a qualified person of the necessary gender to fill the position for a period of three months and are unable to do so may appoint a person to the position regardless of the gender balance requirement.

Q: What constitutes a "good faith effort"?

A: There is no hard and fast definition, but cities should be able to demonstrate a legitimate effort during the three month time period to recruit qualified members of the necessary gender, before appointing a member that creates gender imbalance. In addition, the legislation requires that cities must always "utilize a fair and unbiased method of selecting the best qualified applicants," regardless of gender.

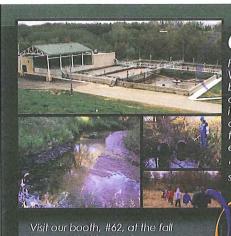
Q: Is there a reporting requirement?

A: No. The legislation did not include a reporting requirement; however, many cities keep information on their boards and commissions—including current members- posted online, to better inform citizens of the makeup of local governing bodies.

Q: How can I recruit more women or men to volunteer for these positions?

A: The Commission on the Status of Women has prepared a guide to help cities learn how to recruit gender balanced boards and commissions. This resource can be found at www.women.iowa.gov/whats_new/index.html. The Commission also prepared a guide called the "Five Step Guide to City and County Boards and How to Get Appointed" to be used as a tool by interested women to learn more about how to get involved in city boards and commissions.

By Jessica Hyland Harder, League Government Affairs Counsel



Celebrating an environmental victory...

FOX Engineering has received a 2008 Governor's lowa Environmental Excellence Award in the Water Quality category. Undertaken for the city of North Liberty, this project involves a membrane bioreactor method of treating wastewater and provides a significantly higher effluent water quality compared to conventional wastewater treatment processes. Used on a limited basis in the U.S. it is the first of its kind in lowa. The city has certainly "gone the extra mile" to improve the water quality in their receiving stream; they are to be commended for their foresight and respect for the environment. FOX would also like to acknowledge the contributions of the city's consulting engineer, Shive-Hattery Engineering and Architecture.

"Your efforts truly exhibit the leadership and innovation important for furthering environmental sustainability in lowa." Governor Chester Culver

Call us to find out more about this and other interesting projects at FOX.

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1601 Golden Aspen Drive, Suite 103 | Ames, Iowa 50010 515.233.0000 | 800.433.3469 | www.foxeng.com

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City of Dubuque Public Hearings #1.

ITEM TITLE: New Cingular Wireless PCS, LLC - Amended and

Restated Lease Agreement

SUMMARY: Proof of publication on notice of public hearing to consider

> approval of an Amended and Restated Lease Agreement between the City of Dubuque and Cingular Wireless PCS, LLC (AT&T Mobility) for space on the ground and water tower at the City's College Street Water Tower adjacent to Finley Hospital, and the City Manager recommending

approval.

RESOLUTION Disposing of an interest in real property owned by the City of Dubuque by lease between the City of Dubuque, Iowa and New Cingular Wireless PCS, LLC

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

Description Type

New Cingular Lease Agreement-MVM City Manager Memo

Staff Memo Staff Memo Resolution Resolutions

Amended and Restated Lease Agreement (Added

4/20/20)

Supporting Documentation





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: New Cingular Wireless PCS, LLC - Amended and Restated Lease

Agreement Public Hearing

DATE: April 16, 2020

Project Manager Steve Sampson Brown requests the City Council approve an Amended and Restated Lease Agreement between the City of Dubuque and Cingular Wireless PCS, LLC (AT&T Mobility) for space on the ground and water tower at the City's College Street Water Tower adjacent to Finley Hospital.

The proposed lease agreement is for an initial term of five years with three additional five-year extensions available (for a total of 20 years). AT&T Mobility will pay \$20,000 dollars in lease payments per year during the first 5-year period. If AT&T exercises a 5-year extension, the rent will increase by 12.5% on the first day of the new term and remain constant through the 5-year extension period. The 12.5% rent increase will apply to each enacted 5-year extension period.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager Steve Sampson Brown, Project Manager

Gus Psihoyos, City Engineer





Stu Eage bu

TO: Michael Van Milligen, City Manager

FROM: Steve Sampson Brown, Project Manager

SUBJECT: New Cingular Wireless PCS, LLC - Amended and Restated Lease

Agreement Public Hearing

DATE: April 17, 2020

INTRODUCTION

This memo is in reference to the public hearing for the approval of an amended and restated lease agreement between the City of Dubuque and Cingular Wireless PCS, LLC (AT&T Mobility)

BACKGROUND

AT&T Mobility currently leases space on the ground and water tower at the City's College Street Water Tower adjacent to Finely Hospital. AT&T Mobility is one of several mobile carriers operating out of this location and has had an existing agreement with the City of Dubuque since May 2001. The existing agreement is for a total term of 25 years and is set to expire in May of 2026. For the current lease year (May 21, 2019 - May 20, 2020) AT&T Mobility is paying \$22,583 in annual rent. Per the terms of the current agreement, the rent increases each year by the greater of 3% or the Consumer Price Index. AT&T Mobility is in the 19th year of this lease. Thus there are 6 years remaining on the existing agreement to which the annual rent will increase a minimum of 3% per year. If the rent increases 3% for each of the remaining years, the rent for the final year (2025-2026) will be \$26,965.

DISCUSSION

In the spring of 2018 AT&T Mobility reached out to city staff to inform us that a review was being conducted of all their sites to determine which ones would kept and extended and which ones would be abandoned. The City's broadband collaboration team whose members include Information Services Manager Chris Kohlmann, Senior Counsel Barry Lindahl, Civil Engineer Dave Ness, Sustainable Innovation Consultant Dave Lyons of GDDC, and Project Manager Steve Sampson Brown worked with AT&T Mobility to draft the attached lease agreement for consideration. Based on current market conditions, the broadband collaboration team feels the current lease agreement offer being proposed is reasonable.

The agreement provides for an initial 5-year term commencing on June 14, 2020 and provides for 3, 5-year automatic extensions unless AT&T Mobility provides cancellation notice to the City not less than 90 days prior to the end of the current term. The annual rent for the first 5-year term is set at \$20,000 per year. The annual rent will increase 12.5% at the beginning of each 5-year extension. AT&T Mobility will pay for all taxes and utilities during the term of this agreement. Other parts of this lease follow the City of Dubuque standard terms and conditions.

RECOMMENDATION

It is recommended that the proposed Amended and Restated Lease Agreement between the City of Dubuque and New Cingular Wireless PCS, LLC be approved through adoption of the enclosed resolution.

BUDGET IMPACT

The proposed lease agreement is for an initial term of five years with three additional five-year extensions available (for a total of 20 years). AT&T Mobility will pay \$20,000 dollars in lease payments per year during the first 5-year period. If AT&T exercises a 5-year extension the rent will increase by 12.5% on the first day of the new term and remain constant through the 5-year extension period. The 12.5% rent increase will apply to each enacted 5-year extension period.

ACTION STEP

It is respectfully requested the proposed Amended and Restated Lease Agreement between the City of Dubuque and New Cingular Wireless PCS, LLC be approved through adoption of the enclosed resolution.

Attachment(s)

SSB\ssb

cc: Gus Psihoyos – City Engineer

Denise Ihrig – Water Department Manager

RESOLUTION NO. _____-20

DISPOSING OF AN INTEREST IN REAL PROPERTY OWNED BY THE CITY OF DUBUQUE BY LEASE BETWEEN THE CITY OF DUBUQUE, IOWA AND NEW CINGULAR WIRELESS PCS, LLC

WHEREAS, the City of Dubuque, Iowa (City) owns the real property legally described as follows:

Lots 21, 22 and 23, Finley Home Addition to the City of Dubuque, Dubuque County, Iowa. and Lot 2 in Finley Home Addition No. 2, in the City of Dubuque, Dubuque County, Iowa, Iocally known as 1575 West Third Street, Dubuque, Iowa (the Property); and

WHEREAS, City and New Cingular are parties to a certain Water Tank & Ground Space Lease dated May 21, 2001 (the Existing Lease); and

WHEREAS, City and New Cingular have negotiated an Amended and Restated Lease Agreement for the Property, attached hereto for the installation and operation of a cellular radio-telephone communication antenna facility which will replace the Existing Lease; and

WHEREAS, the City Council, by Resolution No. 104-20, dated April 6, 2020, declared its intent to dispose of City interest in the Property pursuant to the Amended and Restated Lease Agreement; and

WHEREAS, pursuant to published notice, a public hearing was held on the proposed disposition on April 20, 2020 at 6:30 p.m. in the Historic Federal Building, 350 W. 6th Street, Dubuque, Iowa; and

WHEREAS, the City Council has determined that it would be in the best interests of City to enter into the Amended and Restated Lease Agreement.

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

- Section 1. The City of Dubuque approves Amended and Restated Lease Agreement between City and New Cingular Wireless PCS, LLC.
- Section 2. The Mayor is authorized and directed to sign the Amended and Restated Lease Agreement between City and New Cingular Wireless PCS, LLC.

| | - | Roy D. Buol, Mayor |
|--|---|--------------------|
| | | |
| Attest: Kevin S. Firnstahl, City Clerk | | |

Passed, approved and adopted this 20th day April, 2020.



RECEIVED

January 30, 2020

20 JAN 31 PM 12: 40

The City of Dubuque, Iowa Attn: Kevin S. Firnstahl 50 West 13th Street Dubuque, IA 52001

City Clerk's Office Dubuque, IA

Re:

FA Number: 10082567

Cell Site Name: Dubuque Water Tank 1575 West Third Street, Dubuque, IA 52001

Dear Mr. Firnstahl,

The enclosed documents are being provided to you in connection with the proposed AT&T Lease Amendment. Please call me at 858.291.1822 when you receive this package and I will guide you through the process of signing the following:

| 1. | Amended and Restated Lease Agreement (three originals): |
|----|---|
| | ☐ Complete the signature block with signatures and dates; and |
| | ☐ Only authorized signatories may sign on behalf of an entity. |
| 2. | Certificate of Authority - Municipality (one original): |
| | ☐ Complete the enclosed form per the instructions; |
| | ☐ Attach a copy of the Municipal By-Laws for The City of Dubuque, Iowa; and |
| | ☐ Please include any and all amendments to any of the foregoing documents. |

A return-addressed, pre-paid Federal Express envelope is included for your convenience (to locate the nearest drop-off, call 800.463.3339 or visit www.fedex.com/dropoff). Although we will be sending you a complete set of documents at the end of this transaction, you are free to make your own copies at this time if you wish. However, it is important that you return all of the original documents enclosed in this package.

Please make sure that all of these documents are signed and returned to Md7 within the next three days. Once all documents relating to this transaction have been fully-executed, AT&T will provide you with a complete set of final transaction documents.

If you have any questions regarding the enclosed documents, please contact me at (858) 291-1822 or by email at jremen@md7.com.

Sincerely,

Jennifer Remen

Enclosures

AMENDED AND RESTATED LEASE AGREEMENT BETWEEN THE CITY OF DUBUQUE, IOWA AND NEW CINGULAR WIRELESS PCS, LLC

THIS AMENDED AND RESTATED LEASE AGREEMENT (the "Lease"), dated for reference purposes the ____ day of _____, 20___. Is made and entered into by and between THE CITY OF DUBUQUE, IOWA, ("Lessor") whose address for the purpose of this Lease is 50 West 13th Street, Dubuque, IA 52001 and NEW CINGULAR WIRELESS PCS, LLC, a Delaware limited liability company, having a mailing address of 1025 Lenox Park Blvd. NE, 3rd Floor, Atlanta, GA 30319 ("Lessee").

WHEREAS, Lessor is the owner in fee simple of a parcel of land located in the City of Dubuque, Dubuque County, State of Iowa, legally described on the attached Exhibit A (the "Property"), on which a water tower owned by Lessor (the "Tower") is located. The street address is 1575 West Third Street, Dubuque, IA 52001; and

WHEREAS, Lessor and Lessee are parties to a certain Water Tank & Ground Space Lease dated May 21, 2001 (the "Existing Lease"), a memorandum of which is recorded in Instrument No. 14888-01 of the Dubuque County real estate records, and pursuant to which Lessee leases the Lease Area, including space on the Tower and ground space below for the installation and operation of a cellular radio-telephone communications antennae facility, which shall include directional antennae, and equipment building, connecting cables and appurtenances (collectively, the "Wireless Telecommunication Antennae Facility") for use in connection with its communication business; and

WHEREAS, Lessor and Lessee desire to amend and restate the Existing Lease in its entirety with this Lease.

Now, therefore, in consideration of their mutual covenants, the parties agree to amend and restate the Existing Lease in its entirety as follows:

SECTION 1. DEMISE AND TERM.

1.1 Lessor leases to Lessee and Lessee leases from Lessor a portion of the Property which consists of (i) space on the lower tower catwalk where Lessee shall have the right to install its antennas and other equipment (collectively, the "Antenna Space"); (ii) ground space below for its equipment building ("Equipment Space"); (iii) those certain areas where Lessee's conduits, wires, cables, cable trays and other necessary connections are located between the Equipment Space and the Antenna Space, and between the Equipment Space and the electric power, telephone, and fuel sources for the Property (the "Connection Space"); and (iv) easements for ingress/egress and utilities, all as shown on the attached Site Plan/Legal Description, Exhibit B. (The Antenna Space, Equipment Space and Connection Space are hereinafter collectively referred to as the "Lease Area").

At all times throughout the Term of this Lease, and at no additional charge to Lessee, Lessee and its employees, agents, and subcontractors, will have twenty-four (24) hour per day, seven (7) day per week pedestrian and vehicular access ("Access") to and over the Property, from an open and improved public road to the Lease Area, for the installation, maintenance and operation of the Wireless Telecommunication Antennae Facility and any utilities serving the Lease Area.

- 1.2 Lessor agrees that it will not interfere with Lessee's efforts in obtaining, at Lessee's expense, all licenses and permits or authorizations required for Lessee's use of the Lease Area from all applicable government and/or regulatory entities (including, without limitation, zoning and land use authorities, and the Federal Communication Commission ("FCC") ("Governmental Approvals"), including all land use and zoning permit applications, and Lessor agrees that it will not interfere with Lessee's efforts, at no cost to Lessor, to obtain a title report, zoning approvals and variances, land-use permits. Notwithstanding, the above in no way shall be construed to waive any right of the Lessor to enforce its Code of Ordinances, including but not limited to Title 11, Chapter 1, Nonfranchised Communications Systems in the Public Right-of-Way, nor shall Lessor limit the authority of Lessor to review and hold public hearings on any approvals required by the Code of Ordinances necessary for the installation of Lessee's equipment.
- 1.3 This Lease is not a franchise pursuant to state, local, or federal law, nor is it a permit to use the right-of-way. Any such franchise or right-of-way permit must be obtained separately.
- 1.4 The Term of this Lease shall commence on the 14th day of June, 2021, (the "Commencement Date") and end at midnight on the 13th day of June, 2026 (the "Term"), subject to all of the terms, covenants, conditions and agreements contained herein.
- 1.5 The Term of this Lease shall automatically be extended for three (3) additional five (5) year period unless Lessee delivers written notice to Lessor not less than 90 days prior to the end of the initial Term that Lessee does not intend to renew the Lease.

SECTION 2. RENT AND OTHER PAYMENTS.

2.1 Rent:

- (1) Lessee shall pay Lessor, in addition to all other charges required to be paid under this Lease by Lessee, \$20,000.00 annual rent ("Rent") in advance commencing on the 14th day of June, 2021.
- (2) Rent shall be increased twelve and one-half percent (12.5%) on June 14, 2026, June 14, 2031, June 14, 2036 and June 14, 2041.
- (3) All payments required by this Lease shall be made payable to "The City of Dubuque, Iowa" and delivered to the Lessor of Dubuque Finance Department, City Hall. Any payments not paid in full within thirty (30) days after written notice of such

payment failure on the due date shall be subject to penalty in the amount of five percent (5%) of the late payment. If Lessee fails to make payment within forty-five (45) days after notice, the late payment penalty shall increase to seven and one-half percent (7.5%) of the amount of the late payment. If Lessee fails to make payment within sixty (60) days after notice, the late payment penalty shall increase to ten percent (10%) of the amount of the late payment.

- 2.2 <u>Penalty for Operations Outside Limits of the Lease Area.</u> Lessee shall not use any Lessor-owned land outside the Lease Area, other than public streets or the access and utility easements as shown on Exhibit A, for storing equipment or materials, parking. Lessor shall photo document each violation and upon receipt of written notice from Lessor, Lessee agrees to pay the following penalty for each violation during each calendar year:
 - 1st Lease violation offense written warning
 - 2nd Lease violation offense \$50.00 per day
 - 3rd Lease violation offence \$100.00 per day
 - 4th and all subsequent Lease violation offences \$250.00 per day

Lessor shall separately invoice Lessee for payment of each violation and the penalty shall be paid within 60 days of the date of invoicing. Furthermore, no Lease extensions or amendments shall be permitted by Lessor unless all outstanding penalties have been paid in full. This penalty applies to Lessee or operations of its subsidiaries. The foregoing penalties are in addition to other applicable City ordinances and penalties.

SECTION 3. TITLE TO IMPROVEMENTS AND TRADE FIXTURES.

- 3.1 Trade Fixtures. Lessor waives any and all lien rights it may have, statutory or otherwise, concerning the Wireless Telecommunication Antennae Facility or any portion thereof. Title to Lessee's Wireless Telecommunication Antennae Facility is and shall be the sole and exclusive property of Lessee during the Term of this Lease and shall remain the sole and exclusive property of Lessee after the expiration or termination of this Lease, for whatever reason. Lessor acknowledges and understands that it shall have no right, title or interest in or to Lessee's Wireless Telecommunication Antennae Facility either during the Term of this Lease, or thereafter (except as hereinafter provided). Lessor acknowledges and agrees that Lessee shall have the right to encumber, sell, or hypothecate Lessee's Wireless Telecommunication Antennae Facility, to remove them from the Lease Area, or to otherwise deal with all or any portion of such Lessee's Wireless Telecommunication Antennae Facility, at Lessee's sole discretion. Upon ten (10) days prior written notice to Lessor, Lessor shall execute and deliver to Lessee a certificate in recordable form prepared by Lessee stating that Lessor has no interest or right in or to Lessee's Wireless Telecommunication Antennae Facility, as well as any other or further document which Lessee may reasonably request from Lessor.
- 3.2 All portions of the Wireless Telecommunication Antennae Facility brought onto the Property by Lessee will be and remain Lessee's personal property and, at Lessee's

option, may be removed by Lessee at any time during or after the Term. Lessee will repair any damage to the Property resulting from Lessee's removal activities. Any portions of the Wireless Telecommunication Antennae Facility that Lessee does not remove within one hundred twenty (120) days after the later of the end of the Term and cessation of Lessee's operations at the Lease Area ("Improvements") shall be deemed abandoned, and title to the Improvements shall vest in Lessor, and the Improvements or the part thereof then within the Lease Area shall be surrendered by Lessee to Lessor. No further deed or other instrument shall be necessary to confirm the vesting in Lessor of title to the Improvements. However, upon any termination of this Lease, Lessee, upon request of Lessor, shall execute, acknowledge and deliver to Lessor a bill of sale confirming that all of Lessee's right, title and interest in or to the Improvements has expired, and that title to the Improvements has vested in Lessor. Lessor reserves the right to require Lessee upon notice prior to the termination of this Lease, to remove some or all of the Wireless Telecommunication Antennae Facility, which Lessee shall accomplish within 120 days of the expiration of this Lease Agreement.

SECTION 4. TAXES.

- 4.1 Lessor shall be responsible for timely payment of all taxes and assessments levied upon the lands, improvements and other property of Lessor, including any such taxes that may be calculated by the taxing authority using any method, including the income method.
- 4.2 Lessee shall be responsible for (a) any taxes and assessments attributable to and levied upon Lessee's leasehold improvements on the Lease Area if and as set forth in this Section 4 and (b) all sales, use, license, value added, documentary, stamp, gross receipts, registration, real estate transfer, conveyance, excise, recording, and other similar taxes and fees imposed in connection with an assignment of this Lease or sublease by Lessee.
- 4.3 In the event Lessor receives a notice of assessment with respect to which taxes or assessments are imposed on Lessee's leasehold improvements on the Lease Area, Lessor shall provide Lessee with copies of each such notice immediately upon receipt. Lessee agrees to timely pay all taxes, fees, assessments or other public charges levied or assessed by lawful authority (but reasonably preserving Lessee's rights of appeal) against its personal property on the Lease Area, during the Term of this Lease.
- 4.4 Nothing herein shall require Lessee to pay any of Lessor's income taxes, surtaxes, excess profit taxes or any taxes on the rents reserved to Lessor hereunder.
- 4.5 Lessee shall at all times have the right to contest in good faith, in any proper proceedings, in the name of Lessor if necessary, the payment or satisfaction of any such taxes, fees, assessments, rates, charges or levies so agreed to be paid by Lessee, if the validity thereof, or the right to assess or levy the same against or collect the same from said Lease Area or Improvements, shall be disputed, and may defer payment of such obligations, pay same under protest, or take such other steps as Lessee may deem appropriate. This right shall include the ability to institute any legal, regulatory or informal

action in the name of Lessee, with respect to the valuation of the Lease Area. Upon request and where deemed appropriate by Lessee, Lessor shall assign to Lessee all of Lessor's right, title and interest in and to any protest right or refund claim for taxes for which Lessee is responsible under this Section 4. Upon the conclusion of any such suit or proceedings, or not less than three (3) months prior to the date when the right to redeem therefrom expires, whichever will be the earlier, Lessee shall promptly pay and satisfy such disputed tax, fee, assessment or other charge as finally determined, together with all expenses, costs and attorneys' fees whatsoever incurred in connection therewith and any refunds or rebates secured as a result of Lessee's action shall belong to Lessee, to the extent the amounts were originally paid or borne by Lessee.

SECTION 5. UTILITIES AND SERVICES. Lessee, during the Term of this Lease, shall pay, before delinquency, all charges for all utilities and services, including garbage disposal and trash disposal. Lessee shall be responsible for all operating and repair and maintenance costs related in any way whatsoever to the utilities serving the Lease Area. Lessee will have the right to install utilities, upon prior written approval of Lessor as to the location of such utilities, which approval will not be unreasonably withheld conditioned or delayed, at Lessee's expense, and to improve present utilities on the Property and the Lease Area. Lessor shall grant to any service company providing utility or similar services, including electric power and telecommunications, to Lessee an easement over the Property, from an open and improved public road to the Lease Area, and upon the Lease Area, for the purpose of constructing, operating and maintaining such lines, wires, circuits, and conduits, associated equipment cabinets and such appurtenances thereto. Upon Lessee's or service company's request, Lessor will execute a separate recordable easement evidencing this grant, at no cost to Lessee or the service company.

SECTION 6. INTERFERENCE.

- 6.1 Lessee warrants that its use of the Lease Area will not interfere with the existing radio frequency uses on the Property, as long as the existing radio frequency user(s) operate and continue to operate within their respective frequencies and in accordance with all applicable laws and regulations.
- 6.2 Lessor will not grant a lease, license or any other right to any third party, if the exercise of such grant may in any way adversely affect or interfere with the Wireless Telecommunication Antennae Facility, the operations of Lessee or the rights of Lessee under this Lease. Lessor will notify Lessee in writing prior to granting any third party the right to install and operate communications equipment on the Property.
- 6.3 Lessor will not, nor will Lessor permit its employees, tenants, licensees, invitees, agents or independent contractors to interfere in any way with the Wireless Telecommunication Antennae Facility, the operations of Lessee or the rights of Lessee under this Lease. Lessor will cause such interference to cease within twenty-four (24) hours after receipt of notice of interference from Lessee. In the event any such interference does not cease within the aforementioned cure period, Lessor shall cease all operations which are suspected of causing interference (except for intermittent testing

to determine the cause of such interference) until the interference has been corrected.

6.4 For the purposes of this Lease, "interference" may include, but is not limited to, any use on the Property that causes electronic or physical obstruction with, or degradation of, the communications signals from the Wireless Telecommunication Antennae Facility.

SECTION 7. REPAIRS.

- 7.1 Lessee shall at all times during the Term of this Lease, at Lessee's own costs and expense, keep the Lease Area and the Wireless Telecommunication Antennae Facility in good order, condition and repair, and in a safe, clean and neat condition, casualties and ordinary wear and tear excepted. Lessee shall keep the Lease Area in such condition as may be required by law and by the terms of the insurance policies furnished pursuant to this Lease, whether or not such repair shall be interior or exterior. Upon reasonable notice to Lessee, Lessor may, at its discretion and at its cost, conduct an annual inspection of the Lease Area to determine Lessee's compliance with this Section.
- 7.2 Lessor will maintain and repair the Property and access thereto, the Tower, and all areas of the Lease Area where Lessee does not have exclusive control, in good and tenantable condition, subject to reasonable wear and tear and damage from the elements.
- **SECTION 8. ALTERATIONS OR EXPANSIONS.** Lessee has the right, upon prior written approval of Lessor, which approval shall not be unreasonably withheld, conditioned or delayed, and at no additional cost, to install, modify, supplement, replace, upgrade, expand the Wireless Telecommunication Antennae Facility (including, for example, increasing the number of antennas or adding microwave dishes) within the Lease Area at any time during the Term, provided however, in no circumstance may Lessee make any alteration, addition or modification which could exceed the structural capacity of the tower.
- **SECTION 9. MECHANIC'S LIENS.** Neither Lessee nor anyone claiming by, through or under Lessee, shall have the right to file or place any mechanic's lien or other lien of any kind or character whatsoever, upon said Lease Area or upon any building or improvement thereon, or upon the interest of Lessee therein, and notice is hereby given that no contractor, sub-contractor, or anyone else who may furnish any material, service or labor for any building, improvements, alteration, repairs or any part thereof, shall at any time be or become entitled to any lien thereon, and for the further security of the City, Lessee covenants and agrees to give actual notice thereof in advance, to any and all contractors and sub-contractors who may furnish or agree to furnish any such material, service, or labor.
- SECTION 10. COMPLIANCE WITH LAW. During the Term of this Lease, Lessee shall comply with all local, state and federal laws, orders, rules and regulations ("Laws") applicable to Lessee's use of the Lease Area, including but not limited to the Americans with Disabilities Act and the Smokefree Air Act, lowa Code Section 142D.3. Lessor agrees to comply with all Laws relating to Lessor's ownership and use of the Property and any

improvements on the Property. Lessee shall not commit waste on the Lease Area except as necessary for its business purposes including the removal or construction of any buildings and Improvements on the Lease Area and shall be liable for any damages to or destruction of any buildings or Wireless Telecommunication Antennae Facility on the Lease Area resulting from waste and shall be required to repair or rebuild such buildings.

SECTION 11. USE OF LEASE AREA. Lessee shall not knowingly use or allow the Lease Area or any buildings or improvements thereon or any appurtenances thereto, to be used or occupied for any unlawful purpose or in violation of any certificate of occupancy. Lessee shall not suffer any act to be done or any condition to exist within the Lease Area or in any improvement thereon, or permit any article to be brought therein, which is dangerous, unless safeguarded as required by law, or which, in law, constitute a nuisance, public or private, or which may make void or voidable any insurance in force with respect thereto. The Lease Area shall be used by Lessee for the transmission and reception of communications signals and the installation, construction, maintenance, operation, repair, replacement and upgrade of communications fixtures and related equipment, cables, accessories and improvements.

SECTION 12. SIGNS. Lessee shall have no right or privilege of attaching, affixing, painting or exhibiting signs on the Lease Area, except for warning signs to make individuals aware of risks, as reasonably required by Lessee's safety procedures or applicable law.

SECTION 13. PARKING.

- 13.1 Lessor agrees that Lessee's employees may have the privilege during the Term of this Lease to park on any city street designated to allow public parking, including College Street and W. 3rd Street, or on the Lease Area or access easement. Lessor shall have the right in its sole discretion to terminate such parking privileges on any public streets at any time for any purpose.
- 13.2 Lessee shall use its best efforts to prohibit its employees from parking on Lessor or Unity Point Health–Finley Hospital owned land not part of the Lease Area.

SECTION 14. INSURANCE.

14.1 Lessee shall during the Term of this Lease maintain insurance as set forth in the City's Standard Insurance Schedule Lessees of City Property and Right of Way Licensees or Permittees, as such schedule may from time to time be amended by City. The current Insurance Schedule is attached to this Lease as Insurance Schedule A (Exhibit C). Lessor shall provide written notice of any amendment to the Insurance Schedule not less than sixty days prior to the effective date of such amendment.

SECTION 15. FIRE AND CASUALTY; PARTIAL DESTRUCTION OF PREMISES.

15.1 In the event of a partial destruction of or damage to the Tower or Lease Area,

which prevents Lessee from operating the Wireless Telecommunication Antennae Facility or otherwise using the Lease Area for the purposes identified above and which damage is reasonably repairable within sixty (60) days after its occurrence, this Lease shall not terminate but the Rent for the Lease Area shall abate during the time of such business interference or be refunded if previously paid. If Lessor determines not to rebuild or restore the Tower or Lease Area, Lessor will notify Lessee of such determination within thirty (30) days after the casualty or other harm. Termination in such event shall be affected by written notice of Lessee delivered to Lessor within thirty (30) days after Lessor provides notice of its intention not to restore the Tower or Lease Area. Lessee shall surrender possession within one hundred twenty (120) days after delivery of such notice, and each party shall be released from all future obligations hereunder. Upon such termination, Lessee will be entitled to collect all insurance proceeds payable to Lessee on account thereof and to be reimbursed for any prepaid Rent on a pro rata basis. If space is available, Lessor agrees to permit Lessee to place temporary transmission and reception facilities on the Property, but only until such time as Lessee is able to activate a replacement transmission facility at another location; notwithstanding the termination of this Lease, such temporary facilities will be governed by all of the terms and conditions of this Lease, including Rent. If Lessor does not notify Lessee of its intent not to restore the Tower and Lease Area, and Lessee decides not to terminate under this Section 15.1, then Lessor will promptly rebuild or restore any portion of the Property interfering with or required for Lessee's permitted use of the Lease Area to substantially the same condition as existed before the casualty or other harm. If Lessor or Lessee undertakes to rebuild or restore the Lease Area and/or the Wireless Telecommunication Antennae Facility, as applicable, Lessor agrees to permit Lessee to place temporary transmission and reception facilities on the Property at no additional Rent until the reconstruction of the Lease Area and/or the Wireless Telecommunication Antennae Facility is completed.

- 15.2 Zoning. Should the zoning ordinance, regulatory permit, or any other action of the Lessor or another governmental entity make it impossible for Lessee, using diligent and timely effort to obtain necessary permits and to repair and/or rebuild so that Lessee is not able to conduct its business on the Lease Area, then such partial destruction shall be treated as a total destruction as in the next paragraph provided.
- Total Destruction of Business Use. In the event of a destruction or damage of the Tower or Lease Area so that Lessee is not able to conduct normal business operations, specifically including the purposes identified above on the Lease Area or the then current legal use for which the Lease Area is being used and which damages cannot be repaired within sixty (60) days, this Lease may be terminated at the option of Lessee. If Lessor determines not to rebuild or restore the Tower or Lease Area, Lessor will notify Lessee of such determination within thirty (30) days after the casualty or other harm. Termination in such event shall be affected by written notice of Lessee delivered to Lessor within thirty (30) days after Lessor provides notice of its intention not to restore the Tower or Lease Area. Lessee shall surrender possession within one hundred twenty (120) days after delivery of such notice, and each party shall be released from all future obligations hereunder. Upon such termination, Lessee will be entitled to collect all insurance proceeds payable to Lessee on account thereof and to be reimbursed for any prepaid

Rent on a *pro rata* basis. If space is available, Lessor agrees to permit Lessee to place temporary transmission and reception facilities on the Property, but only until such time as Lessee is able to activate a replacement transmission facility at another location; notwithstanding the termination of this Lease, such temporary facilities will be governed by all of the terms and conditions of this Lease, including Rent. If Lessor does not notify Lessee of its intent not to restore the Tower and Lease Area, and Lessee decides not to terminate under this Section 15.3, then Lessor will promptly rebuild or restore any portion of the Property interfering with or required for Lessee's permitted use of the Lease Area to substantially the same condition as existed before the casualty or other harm. If Lessor or Lessee undertakes to rebuild or restore the Lease Area and/or the Wireless Telecommunication Antennae Facility, as applicable, Lessor agrees to permit Lessee to place temporary transmission and reception facilities on the Property at no additional Rent until the reconstruction of the Lease Area and/or the Wireless Telecommunication Antennae Facility is completed.

SECTION 16. LESSOR'S WARRANTIES AND REPRESENTATIONS.

16.1 Lessor's Representation of Good Title. Lessor covenants and warrants that Lessor is lawfully seized in possession of the Property, and that it has full right and authority to enter into this Lease for the full Term hereof, and covenants and agrees that upon paying the Rent provided for herein, and upon Lessee's performing the covenants and agreements of this Lease required to be performed by said Lessee, that it will have, hold and enjoy quiet possession of the Lease Area. Lessor represents and warrants to Lessee that (i) the Lease Area are properly zoned for the conduct of the operation of Lessee's business; (ii) the Property is not and will not be encumbered by any liens, restrictions, mortgages, covenants, conditions, easements, leases, or any other agreements of record or not of record, which would adversely affect Lessee's permitted use and enjoyment of the Lease Area under this Lease; (iii) Lessor's execution and performance of this Lease will not violate any laws, ordinances, covenants or the provisions of any mortgage, lease or other agreement binding on Lessor; and (iv) if the Property is or becomes encumbered by a deed to secure a debt, mortgage or other security interest, then Lessor will endeavor in good faith to provide promptly to Lessee a mutually agreeable subordination, nondisturbance and attornment agreement executed by Lessor and the holder of such security interest.

SECTION 17. ENVIRONMENTAL MATTERS.

- 17.1 Lessor and Lessee agree that each will be responsible for compliance with any and all applicable governmental laws, rules, statutes, regulations, codes, ordinances, or principles of common law regulating or imposing standards of liability or standards of conduct with regard to Hazardous Substances, as may now or at any time hereafter be in effect, to the extent such apply to that party's activity conducted in or on the Property.
- 17.2 Lessee and Lessor covenant and agree to promptly notify the other of any release of Hazardous Substance in, on or about the Lease Area or Property of which either party suspects or has actual knowledge.

- 17.3 Lessee covenants and agrees to promptly take any and all necessary and appropriate response to fully address any release of Hazardous Substance for which Lessee is responsible under this Section 17.3 following advance notice to Lessor. Such response shall include, without limitation, notification to appropriate governmental authorities, as may be required by law. Lessee shall seek and obtain the concurrence of Lessor as to any such response. Lessee shall respond to such release to the full extent required by law. In no event shall Lessee allow limitations or restrictions to be placed on the Lease Area without the written consent of the Lessor.
- 17.4 Lessee covenants and agrees to not manufacture, treat or dispose of Hazardous Substances at the Lease Area or allow the manufacture, treatment, or disposal of Hazardous Substances on the Lease Area. Lessee shall use and store on the Lease Area only those Hazardous Substances as are associated with its regular business activities, and then only as allowed by law.
- 17.5 For the purposes of this Lease, "Hazardous Substance" or "Hazardous Substances" means any hazardous or toxic substance, material or waste which is or becomes regulated by any local government, the State of Iowa, or the United States Government. It includes, without limitation, any material or substance that is (i) defined as a "hazardous substance" or "hazardous waste" under Chapter 455B, Iowa Code, (ii) petroleum and petroleum products, (iii) asbestos containing materials in any form or condition, (iv) designated as a "hazardous substance" pursuant to 311 of the Federal Water Pollution Control Act (33 U.S.C. § 1321), (v) defined as a "hazardous waste" pursuant to § 1004of the Federal Resource Conservation and Recovery Act, 42 U.S.C. §6901 et seg., (vi) defined as a "hazardous substance" pursuant to § 101 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C § 9601 et seq., or (vii) defined as a "regulated substance" pursuant to Subchapter IX, Solid Waste Disposal Act (Regulation of Underground Storage Tanks), 42 U.S.C. § 6991 et seq. The term "Hazardous Substance" shall not include any air emissions discharged into the atmosphere as allowed by a duly issued permit from the applicable governmental agency.
- 17.6 Lessor agrees to hold harmless and indemnify Lessee from, and to assume all duties, responsibilities and liabilities at the sole cost and expense of Lessor for, payment of penalties, sanctions, forfeitures, losses, costs or damages, and for responding to any action, notice, claim, order, summons, citation, directive, litigation, investigation or proceeding, to the extent arising from subsurface or other contamination of the Property with Hazardous Substances prior to the Term or from such contamination caused by the acts or omissions of Lessor during the Term. Lessee agrees to hold harmless and indemnify Lessor from, and to assume all duties, responsibilities and liabilities at the sole cost and expense of Lessee for, payment of penalties, sanctions, forfeitures, losses, costs or damages, and for responding to any action, notice, claim, order, summons, citation, directive, litigation, investigation or proceeding, to the extent arising from contamination of the Property with Hazardous Substances caused by the acts or omissions of Lessee during the Term. The foregoing indemnities shall survive the cessation, termination,

abandonment or expiration of this Lease for a period of five years.

17.7 In the event Lessee becomes aware of any Hazardous Substances on the Property, or any environmental, health or safety condition or matter relating to the Property, that, in Lessee's sole determination, renders the condition of the Lease Area or Property unsuitable for Lessee's use, or if Lessee believes that the leasing or continued leasing of the Lease Area would expose Lessee to undue risks of liability to a government agency or other third party, then Lessee will have the right, in addition to any other rights it may have at law or in equity, to terminate this Lease upon written notice to Lessor.

SECTION 18. INDEMNIFICATION.

- 18.1 <u>Indemnification of Lessee</u>. Except to the extent attributable to the negligent or intentional act or omission of Lessee, its employees, agents or independent contractors, and only to the extent allowed by law, Lessor will indemnify and save harmless Lessee from and against all liabilities, obligations, claims, damages, penalties, causes of action, costs and expenses (including, without limitation, reasonable attorneys' fees and expenses) imposed upon or incurred by or asserted against Lessee by reason of (a) any accident, injury to or death of persons or loss of or damage to property occurring on or about the Lease Area resulting from any negligent act or omission of City, (b) any failure on the part of Lessor to perform or comply with any of the terms of this Lease and (c) any breach on the part of Lessor of any warranty or representation contained in Section 16, or Section 17.
- 18.2 <u>Indemnification of City</u>. Except to the extent attributable to the negligent or intentional act or omission of Lessor, its employees, invitees, agents or independent contractors, Lessee will defend, indemnify and save harmless Lessor from and against all liabilities, obligations, claims, damages, penalties, causes of action, costs and expenses (including, without limitation, reasonable attorneys' fees and expenses) imposed upon or incurred by or asserted against Lessor by reason of (a) any accident, injury to or death of persons or loss of or damage to property occurring on or about the Lease Area during the Term of this Lease and resulting from any negligence of Lessee or anyone claiming by, through or under Lessee during the Term of this Lease; (b) any failure on the part of Lessee to perform or comply in any material respect with any of the material terms of this Lease; and (c) any material breach on the part of Lessee of any warranty or representation contained in Section 17. In case any action, suit or proceeding is brought against Lessor by reason of such occurrence, Lessee will, at Lessee's expense and discretion, either defend such action, suit or proceeding, or cause the same to be defended by counsel approved by City, which approval will not be unreasonably withheld.
- 18.3 <u>Survival</u>. The obligations and liabilities under this Section shall survive and continue in full force and effect and shall not be terminated, discharged or released, in whole or in part, irrespective of the termination or expiration of the Term of this Lease.

SECTION 19. CONDEMNATION.

- 19.1 <u>Entire Condemnation</u>. If at any time during the Term of this Lease all or substantially all of the Lease Area shall be taken in the exercise of the power of eminent domain by any sovereign, municipality or other public or private authority, then this Lease shall terminate on the date of vesting of title in such taking and any prepaid rent shall be apportioned as of said date. Substantially all of the Lease Area thereon shall be deemed to have been taken if the remaining portion of the Lease Area shall not be of sufficient size to permit Lessee, in Lessee's sole discretion, to operate its business thereon in a manner similar to that prior to such taking. The parties will each be entitled to pursue their own separate awards in the condemnation proceeds.
- 19.2 <u>Allocation of Award</u>. Any award for such taking of all or substantially all of the Lease Area shall be paid to the parties hereto in accordance with the following:
 - (1) To Lessor, the amount of the award attributable to the Lease Area, determined as if this Lease was not in effect at the time of such award, excluding therefrom the amount of the award attributable to new improvements constructed by Lessee but not improvements existing at the commencement of the term of the Existing Lease, and all other sums not directly attributable to the value of the land constituting the Lease Area.
 - (2) To Lessee, the entire award except that portion allocated to Lessor above including, where applicable, the value of its Wireless Telecommunication Antennae Facility, moving expenses, prepaid Rent, and business dislocation expenses. Lessee will be entitled to reimbursement for any prepaid Rent on a *pro rata* basis.

19.3 Partial Condemnation.

- (1) If less than all or substantially all of the Lease Area or the improvements thereon shall be taken in the exercise of the power of eminent domain by any sovereign, municipality or other public or private authority, then Lessee, at its option, may elect to continue this Lease in full force and effect or terminate this Lease. If Lessee shall elect to maintain this Lease in full force and effect, the award for such partial condemnation shall be allocated as provided in Section 19.2, and Lessee or Lessor, as applicable, shall proceed with reasonable diligence to carry out any necessary repair and restoration so that the remaining improvements and appurtenances shall constitute a complete structural unit or units which can be operated on an economically feasible basis under the provisions of this Lease. In the event Lessee elects to continue this Lease in full force and effect after a partial condemnation, the Rent shall be reduced in proportion to the area of the Lease Area taken.
- (2) Should Lessee elect to terminate this Lease upon a partial condemnation, Lessee shall provide Lessor with written notice of such election within thirty (30)

days after the date of vesting of title for such taking. Lessee shall specify in such written notice the date on which this Lease shall terminate, which date shall be not less than 60 days nor more than 360 days after delivery of such notice to Lessor (the Termination Date). In the event Lessee terminates this Lease, as provided for in this Section 19.3(2) Lessee shall be entitled to the entire award for such partial taking.

19.4 Temporary Taking. If the temporary use of the whole or any part of Lease Area or the improvements thereon or the appurtenances thereto shall be taken at any time during the Term of this Lease in the exercise of the power of eminent domain by any sovereign, municipality, or other authority, the Term of this Lease shall not be reduced or affected in any way, and Lessee shall continue to pay in full the Rent, additional rent and other sum or sums of money and charges herein reserved and provided to be paid by Lessee, and the entire award for such temporary taking shall be paid to Lessee. Lessee or Lessor, as applicable, shall repair and restore any and all damage to the Lease Area and the improvements as soon as reasonably practicable after such temporary taking.

SECTION 20. ASSIGNMENT AND SUBLETTING. Lessee may not encumber by mortgage, deed of trust, or other instrument, the Lease Area. The Lease Area may not be sublet. Lessee will have the right to assign, sell or transfer its interest under this Lease, in whole or part, without Lessor's consent, to: Lessee's Affiliate, or any entity that acquires all or substantially all of the Lessee's assets in the market as defined by the Federal Communications Commission in which the Property is located. Upon notification to Lessor of such assignment, transfer or sale, and upon assumption of all of Lessee's responsibilities and obligations by such assignee, transferee or purchaser, as determined by Lessor in its sole discretion, Lessee will be relieved of all future performance, liabilities and obligations under this Lease. Lessee may not otherwise assign this Lease without Lessor's consent, Lessor's consent not to be unreasonably withheld, conditioned or delayed.

SECTION 21. DEFAULT.

21.1 Lessor's Rights in the Event of Lessee's Default. If Lessee shall fail or neglect to observe, keep or perform any of the covenants, terms or conditions contained in this Lease on its part to be observed, kept or performed, and the default shall continue for a period of thirty (30) days after written notice from Lessor setting forth the nature of Lessee's default (it being intended that in connection with a default not susceptible of being cured with diligence within thirty (30) days, the time within which Lessee has to cure the same shall be extended for such period as may be necessary to complete the same with all due diligence, but in no event longer than ninety (90) days), then and in any such event, Lessor shall have the right at its option, on written notice to Lessee, to terminate this Lease. Lessor shall thereafter have the right to enter and take possession of the Lease Area with process of law and to remove all personal property and Trade Fixtures from the Lease Area and all persons occupying the Lease Area and to use all necessary force therefor and in all respects to take the actual, full and exclusive possession of the Lease Area and every part of the Lease Area as of Lessor's original estate, without

incurring any liability to Lessee or to any persons occupying or using the Lease Area for any damage caused or sustained by reason of such entry on the Lease Area or the removal of persons or property from the Lease Area.

21.2 Lessee's Rights in the Event of Lessor's Default. The following will be deemed a default by Lessor and a breach of this Lease: (i) Lessor's failure to provide access to the Lease Area as required by Section 1.1 within twenty-four (24) hours after written notice of such failure; (ii) Lessor's failure to cure an interference problem as required by Section 6 within twenty-four (24) hours after written notice of such failure; or (iii) if Lessor shall fail or neglect to observe, keep or perform any of the other covenants, terms or conditions contained in this Lease on its part to be observed, kept or performed, and the default shall continue for a period of thirty (30) days after written notice from Lessee setting forth the nature of Lessor's default (it being intended that in connection with a default, other than as described in subsections (i) and (ii) above, not susceptible of being cured with diligence within thirty (30) days, the time within which Lessor has to cure the same shall be extended for such period as may be necessary to complete the same with all due diligence, but in no event longer than ninety (90) days), then and in any such event, Lessee shall have all rights available to it provided by law or equity.

RIGHT TO CURE OTHER'S DEFAULTS. Whenever and as often as a **SECTION 22.** party shall fail or neglect to comply with and perform any term, covenant, condition or agreement to be complied with or performed by such party hereunder, then, following thirty (30) days' prior written notice to such defaulting party (or such additional time to cure as may be accorded Lessee pursuant to this Section 22, but in no event longer than ninety (90) days), the other party, at such other party's option, in addition to all other remedies available to such other party, may perform or cause to be performed such work, labor, services, acts or things, and take such other steps, including entry onto the Lease Area and the improvements thereon, as such other party may deem advisable, to comply with and perform any such term, covenant, condition or agreement which is in default, in which event such defaulting party shall reimburse such other party upon demand, and from time to time, for all costs and expenses suffered or incurred by such other party in so complying with or performing such term, covenant, condition or agreement. The commencement of any work or the taking of any other steps or performance of any other act by such other party pursuant to the immediately preceding sentence shall not be deemed to obligate such other party to complete the curing of any term, covenant, condition or agreement which is in default.

SECTION 23. QUIET ENJOYMENT. Lessor covenants that at all times during the Term of this Lease, so long as Lessee is not in default hereunder, Lessee's quiet enjoyment of the Lease Area or any part thereof shall not be disturbed by any act of Lessor, or of anyone acting by, through or under Lessor. Notwithstanding the foregoing, Lessor shall have the right upon reasonably notice to Lessee to enter the Lease Area at any time to determine whether Lessee is in compliance with the requirement of this Lease.

SECTION 24. ESTOPPEL CERTIFICATES. Each party hereto agrees that at any time and from time to time during the Term of this Lease, within thirty (30) days after request

by the other party hereto or by any lender having an interest in Lessee's leasehold estate, it will execute, acknowledge and deliver to the other party or to such lender or any prospective purchaser, assignee or any mortgagee designated by such other party, a certificate stating (a) that this Lease is unmodified and in force and effect (or if there have been modifications, that this Lease is in force and effect as modified, and identifying the modification agreements), (b) the date to which Rent has been paid, (c) whether or not there is any existing default by Lessee in the payment of any Rent or other sum of money hereunder, and whether or not there is any other existing default by either party hereto with respect to which a notice of default has been served, and, if there is any such default, specifying the nature and extent thereof; and (d) whether or not there are any setoffs, defenses or counterclaims against enforcement of the obligations to be performed hereunder existing in favor of the party executing such certificate.

SECTION 25. WAIVER. No waiver by either party hereto of any breach by the other of any term, covenant, condition or agreement herein and no failure by any party to exercise any right or remedy in respect of any breach hereunder, shall constitute a waiver or relinquishment for the future of any such term, covenant, condition or agreement or of any subsequent breach of any such term, covenant, condition or agreement, nor bar any right or remedy of the other party in respect of any such subsequent breach, nor shall the receipt of any Rent, or any portion thereof, by Lessor, operate as a waiver of the rights of Lessor to enforce the payment of any other Rent then or thereafter in default, or to terminate this Lease, or to recover the Lease Area, or to invoke any other appropriate remedy which Lessor may select as herein or by law provided.

SECTION 26. SURRENDER OF PREMISES; REMOVAL OF FIXTURES AND IMPROVEMENTS.

Improvements. Lessee shall, within one hundred twenty (120) days after the last day of the Term of this Lease or upon any termination of this Lease, surrender and deliver up the Lease Area, with the improvements then located thereon into the possession and use of City, without fraud or delay and in good order, condition and repair, reasonable wear and tear excepted, free and clear of all lettings and occupancies, free and clear of all liens and encumbrances other than those existing on the date of this Lease and those, if any, created by City, without (except as otherwise provided herein) any payment or allowance whatsoever by Lessor on account of or for any buildings and improvements erected or maintained on the Lease Area at the time of the surrender, or for the contents thereof or appurtenances thereto. Lessee is to restore the Lease Area to the condition it was in immediately prior to the commencement of this Lease. And at the direction of Lessor remove any and all improvements created by Lessee located on the Lease Area. Failure by Lessee to surrender and deliver up the Lease Area within one hundred twenty (120) days after the last day of the Term of this Lease shall cause a penalty payment equal to one and a half times the prorata Rent to be applied on a daily basis as additional rent until the Lease Area is fully vacated. If Lessor requires the improvements to be removed, Lessor shall notify Lessee no less than ninety (90) days prior to the termination of this Lease of such. Lessee shall have six months starting on the last day of the Term of this Lease to fully complete the removal of the improvements to the extent directed by

the City, in accordance with the ordinances and rules of the Lessor governing building demolition. If Lessee fails to remove the improvements by the six-month deadline, Lessor shall have the option to take over control of the building demolition and complete the work. Any costs incurred by the Lessor through the actions described in this Section shall be solely paid for by Lessee. Notwithstanding the foregoing, Lessee will not be responsible for the replacement of any trees, shrubs or other vegetation, nor will Lessee be required to remove from the Lease Area or the Property any structural steel or any foundations or underground utilities.

- 26.2 Removal of Wireless Telecommunication Antennae Facility. Lessee's Wireless Telecommunication Antennae Facility, personal property, equipment, materials and other belongings of Lessee or of any sublessee or other occupant of space on the Lease Area shall be and remain the property of Lessee, and Lessee shall have a reasonable time after the expiration of the Term of this Lease (not to exceed one hundred twenty (120) days) to remove the same. If Lessee fails to remove any Lessee's Trade Fixtures, personal property, equipment, materials, or other belongings from the Lease Area within 120 days of the expiration date of this Lease, they will immediately become property of the City. Any costs incurred by Lessor having to remove, relocate, handle, store, sell or dispose of Lessee's Trade Fixtures described in this Section 26.2 shall be solely paid for by Lessee.
- 26.3 <u>Holding Over</u>. Continued possession, beyond the expiration date of the Term of this Lease, by Lessee, coupled with the acceptance of the specified Rent by the Lessor and a written consent by Lessor for an extension of this Lease, shall constitute a month to month extension of this Lease.
- **SECTION 27. MEMORANDUM OF LEASE.** Each of the parties hereto will, promptly upon request of the other, execute a memorandum of this Lease in a form suitable for recording setting forth the names of the parties hereto and the Term of this Lease, identifying the Lease Area, and also including such other clauses therein as either party may desire, except the amounts of Rent payable hereunder.
- **SECTION 28. RIGHTS CUMULATIVE.** The various rights, powers, options, elections and remedies of either party, provided in this Lease, shall be construed as cumulative and no one of them as exclusive of the others, or exclusive of any rights, remedies or priorities allowed either party by law, and shall in no way affect or impair the right of either party to pursue any other equitable or legal remedy to which either party may be entitled as long as any default remains in any way unremedied, unsatisfied or undischarged.
- **SECTION 29. PROVISIONS TO BIND AND BENEFIT SUCCESSORS, ASSIGNS, ETC.** Each and every covenant and agreement herein contained shall extend to and be binding upon the respective successors and assigns of the parties hereto.
- **SECTION 30. CONSTRUCTION**. Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender according to the context.

SECTION 31. SEVERABILITY. If any term or provision of this Lease shall be held invalid or unenforceable, the remainder of this Lease shall not be affected.

SECTION 32. NOTICES.

32.1 All notices, demands or other writings in this Lease provided to be given or made or sent, or which may be given or made or sent, by either party to the other, shall be deemed to have been fully given or made or sent when made in writing and deposited in the United States mail, registered or by a nationally recognized overnight courier and postage prepaid, addressed as follows:

TO LESSOR:

City of Dubuque, Iowa

City Hall

50 West 13th Street Dubuque IA 52001 Fax 319 589-4149

TO LESSEE:

New Cingular Wireless PCS, LLC

Attn: Network Real Estate Administration

Re: Cell Site #: IAL03284

Cell Site Name: Dubuque Water Tank (IA)

Fixed Asset No.: 10082567 1025 Lenox Park Blvd. NE

3rd Floor

Atlanta, GA 30319

With a required copy of the notice sent to the address above to AT&T Legal at:

New Cingular Wireless PCS, LLC Attn: AT&T Legal Department Re: Cell Site #: IAL03284

Cell Site Name: Dubuque Water Tank (IA)

Fixed Asset No: 10082567

208 S. Akard Street

Dallas, Texas, 75202-4206

A copy sent to the Legal Department is an administrative step which alone does not constitute legal notice.

32.2 The address to which any notice, demand or other writing may be given or made or sent to any party as above provided may be changed by written notice given by the party as above provided.

SECTION 33. MISCELLANEOUS.

- 33.1 <u>Time of the Essence</u>. Time is of the essence of this Lease and all its provisions.
- 33.2 <u>Governing Law</u>. It is agreed that this Lease shall be governed by, construed and enforced in accordance with the laws of the State of Iowa.
- 33.3 <u>Paragraph Headings</u>. The titles to the paragraphs of this Lease are solely for the convenience of the parties and shall not be used to explain, modify, simplify or aid in the interpretation of the provisions of this Lease.
- 33.4 <u>Modification of Lease</u>. Any modification of this Lease or additional obligation assumed by either party in connection with this Lease shall be binding only if evidenced in a writing signed by each party or an authorized representative of each party.
- 33.5 <u>Parties Bound</u>. This Lease shall be binding on and shall inure to the benefit of and shall apply to the respective successors and assigns of Lessor and Lessee. All references in this Lease to Lessor or Lessee shall be deemed to refer to and include successors and assigns of Lessor or Lessee without specific mention of such successors or assigns.
- 33.6 Force Majeure. In the event that either party hereto shall be delayed or hindered in or prevented from the performance of any act required hereunder by reason of strikes, lockouts, labor troubles, unavailability of construction materials, unavailability or excessive price of fuel, power failure, riots, insurrection, war, terrorist activities, explosions, hazardous conditions, fire, flood, weather or acts of God, or by reason of any other cause beyond the exclusive and reasonable control of the party delayed in performing work or doing acts required under the terms of this Lease (collectively "Force Majeure"), then performance of such act shall be excused for the period of the delay and the period for the performance of any such act shall be extended for a period equivalent to the period of such delay.
- SECTION 34. RENTAL STREAM OFFER. If at any time after the term of this Agreement, Lessor receives a bona fide written offer from a third party seeking an assignment or transfer of the Rent payments associated with this Agreement ("Rental Stream Offer"), Lessor shall immediately furnish Lessee with a copy of the Rental Stream Offer. Lessee shall have the right within ninety (90) days after it receives such copy to match the Rental Stream Offer and agree in writing to match the terms of the Rental Stream Offer. Such writing shall be in the form of a contract substantially similar to the Rental Stream Offer. If Lessee chooses not to exercise this right or fails to provide written notice to Lessor within the ninety (90) day period, Lessor may assign the right to receive Rent payments pursuant to the Rental Stream Offer, subject to the terms of this Agreement. If Lessor attempts to assign or transfer rent payments without complying with this Section, the assignment or transfer shall be void, Lessee shall not be responsible for any failure to make payments under the Agreement and reserves the right to hold payments due under the Agreement until Lessor complies with this Section.

SECTION 35.TOWER DECOMMISSIONING AND REMOVAL. In the event Lessor shall decommission or remove the Tower from the Property, Lessor shall give Lessee twelve (12) months prior written notice and (a) provide Lessee, at Lessee's cost of relocation, with an alternative location of similar size and height on a separate tower located at the Property which must be fully compatible for Lessee's use, in Lessee's reasonable determination, and the parties shall amend this Lease to document the alternative location, which amendment shall not include an increase in Rent; or (b) permit Lessee to install, own and operate, at its sole cost and expense, a new communications tower at the Property and the parties shall amend this Lease to document the installation of the new Lessee tower, which amendment shall reduce Rent by 50% so long as the installation of the Lessee tower does not restrict or conflict with Lessor's installation of its own communication tower on the site. Lessee shall be permitted to install a temporary communications tower at the Property until such time as the new Lessee tower is installed and the Lessee equipment is operational on the new Lessee tower. Lessee shall comply with all applicable standards, statutes, ordinances in effect and Lessee shall communicate and coordinate with the Lessor all construction activities. In the event Lessee installs a new communications tower at the Property pursuant to Section 35(b) above and Lessee subleases the use of the new communications tower and ground space to a subtenant, then any such subtenant shall be required to pay directly to Lessor a sublease fee of \$3,000 per year ("Sublease Fee") during the term of such sublease, which shall be increased annually by 3%. The Sublease Fee shall commence on the first day of the month following the effective date of the sublease. Failure by any subtenant to pay the Sublease Fee to Lessor shall not be considered a default by Lessee under this Lease.

END OF AGREEMENT

EXHIBIT A

LEGAL DESCRIPTION

Lots 23 & 24 of the Finley Home Addition in Dubuque, Iowa.

EXHIBIT B

SITE PLAN

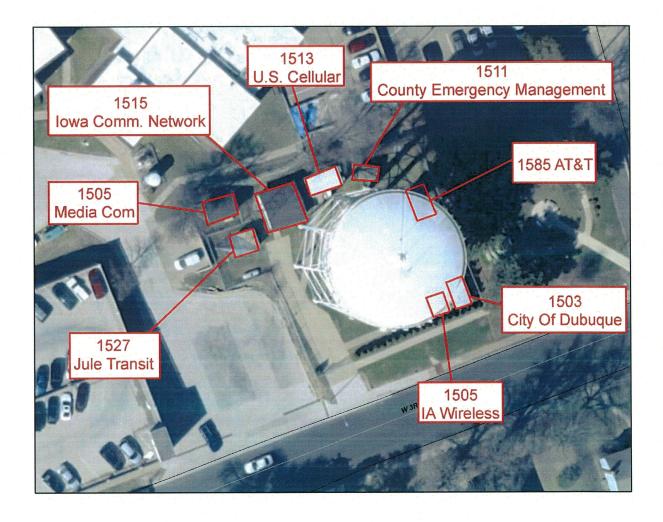


EXHIBIT C

CITY OF DUBUQUE INSURANCE

- 1. New Cingular Wireless PCS, LLC shall furnish a signed certificate of insurance to the City of Dubuque, Iowa for the coverage required in Exhibit C prior to the lease, license, or permit commencement. All lessees of City property and right of way licensees or permittees shall submit an updated certificate annually. Each certificate shall be prepared on the most current ACORD form approved by the lowa Insurance Division.
- 2. All policies of insurance required hereunder shall be with an insurer eligible to do business in lowa and all insurers shall have a rating of A minus or better in the current AM Best's Rating Guide.
- 3. Each certificate shall be furnished to the Finance Department of the City of Dubuque.
- 4. The lessee, licensee, or permittee shall be required to carry the coverage/limits stated, or greater if required by law or other legal agreement, in Exhibit I. Failure to provide the required coverage shall not be deemed a waiver of such requirements by the City of Dubuque.
- 5. Failure to obtain or maintain the required insurance shall be considered a material breach of the lease, license, or permit.
- 6. All required endorsements shall be attached to certificate.
- 7. Whenever a specific ISO form is referenced the current edition of the form must be used unless an equivalent form is approved by the Finance Director.
- 8. Lessee, licensee or permittee shall endeavor to require all subcontractors and sub-subcontractors to obtain and maintain during the performance of work insurance for the coverages described in this Insurance Schedule and shall obtain certificates of Insurance from all such subcontractors and subsubcontractors. Lessee, licensee, or permittee agrees that it shall be liable for the failure of a subcontractor and sub-subcontractor to obtain and maintain such coverage. The City may request a copy of such certificates from the lessee, licensee or permittee.
- 9. Lessee, licensee or permittee shall be responsible for deductibles and self-insured retention.

Exhibit C (Continued)

A) COMMERCIAL GENERAL LIABILITY

| General Aggregate Limit | \$20,000,000 |
|---|--------------|
| Products-Completed Operations Aggregate limit | \$20,000,000 |
| Personal and Advertising Injury Limit | \$10,000,000 |
| Each Occurrence | \$10,000,000 |
| Fire Damage Unlit (any one occurrence) | \$50,000 |

- Required Coverage shall be written on an occurrence, not clams made, form. The general liability coverage shall be written in accord with ISO form CG0001 or business owners form BP0002.
- 2) Include endorsement indicating that coverage is primary and noncontributory
- 3) Include Preservation of Governmental Immunities Endorsement (Sample attached)
- 4) Include additional insured evidence for The City of Dubuque, including all its elected and appointed officials, all its employees and volunteers, all its boards, commissions and/or authorities and their board members, employees and volunteers Use ISO form CG 20 10 (Ongoing operations) or its equivalent
- 5) Policy shall include Waiver of Right to Recover from Others endorsement.

B) WORKERS' COMPENSATION & EMPLOYER'S LIABILITY

Statutory benefits covering all employees inured on tore tot by accident or disease as prescribed by Iowa Code Chapter 85 as amended.

Coverage A Statutory—State of Iowa Coverage B Employers Liability

Each Accident \$100,000 Each Employee-Disease \$100,000 Policy Limit-Disease \$500,000

Policy shall include Waiver of Right to Recover from Others endorsement

Nonelection of Workers' Compensation or Employers' Liability Coverage under lowa Code sec 87.22

Exhibit C (Continued)

| C) | ENVIRONMENTAL IMPAIRMENT LIABILITY OR POLLUTION LIABILITY | | | | |
|--|--|---|---|--|--|
| | Coverage required: yes _X_ no | | | | |
| | Pollution liability coverage shall be required if the lessee, contracting party, or permittee has any pollution exposure for abatement of hazardous or contaminated materials including, but not limited to, petroleum products, the removal of lead, asbestos, or PCBs. Pollution product and completed operations coverage shall also be covered. | | | | |
| | | Each occurrence \$2, Policy Aggregate \$4, | 000,000 000,000 | | |
| | 1) 2) | Policy to include job site and to Include additional insured for: | ransportation coverage. | | |
| | | all its employees and volur authorities and their board ISO form CG 2010. | ding all its elected and appointed officials, iteers, all its boards, commissions and/or members, employees and volunteers. Use ated in A(6) above or its equivalent. | | |
| | 3) 4) | | nmental Immunities Endorsement. for 5 years after completion of project. | | |
| D) LICEN | | PERTY INSURANCE OR SELF OR PERMIT | -INSURANCE REQUIRED BY LEASE, | | |
| | _X_ y | ves no | | | |
| | Evidence of property coverage provided: yes | | | | |
| | Includ | led the City of Dubuque as Lend | der Loss Payable. | | |
| E) | UMBF | RELLA/EXCESS | \$,000,000 | | |
| | | yes _X_ no | | | |
| Umbrella/excess liability coverage must be at least following form with the underlying policies included herein. | | | | | |

Exhibit C (Continued)

PRESERVATION OF GOVERNMENTAL IMMUNITIES ENDORSEMENT

- 1. <u>Nonwaiver of Governmental immunity</u>. The insurer expressly agrees and states that the required commercial general liability insurance and the including of the City of Dubuque lowa as an Additional Insured does not waive any of the defenses of governmental immunity available to the City of Dubuque, lowa under Code of lowa Section 670 4 as it is now exists and as it may be amended from time to time.
- 2. <u>Claims Coverage</u>. The insurer further agrees that this policy of insurance shall cover only those claims not subject to the defense of governmental immunity under the Code of Iowa Section 670.4 as it now exists and as it may be amended from time to time. Those claims not subject to Code of Iowa Section 670 4 snail be covered by the terms and conditions of this insurance policy.
- 3. <u>Assertion of Government Immunity</u>. The City of Dubuque, lowa shall be responsible for asserting any defense of governmental immunity, and may do so at any time and shall do so upon the timely written request of the insurer.
- 4. <u>Non-Denial of Coverage</u>. The insurer shall not deny coverage under this policy and the insurer shall not deny any of the rights and benefits accruing to the City of Dubuque, Iowa under this policy for reasons of governmental immunity unless and until a court of competent jurisdiction has ruled in favor of the defenses) of governmental immunity asserted by the City of Dubuque Iowa.

No Other Chance in Policy The above preservation of governmental immunities shall not otherwise change or alter the coverage available under the policy.

City of Dubuque Public Hearings # 2.

ITEM TITLE: Intent to Dispose of Property at 1938 Washington to

Affordable Housing Network, Inc.

SUMMARY: Proof of publication on notice of public hearing to consider

disposing of City-owned real property located at 1938 Washington Street to Affordable Housing Network, Inc., who will rehabilitate and sell the property to an incomequalifying household under 80% median income, and the

City Manager recommending approval.

RESOLUTION Disposing of City Interest in real property

by Deed to Affordable Housing Network, Inc.

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

| ALIACHMENTS. | |
|--|--------------------------|
| Description | Туре |
| Sale of City-Owned Property at 1938 Washington Street-MVM Memo | City Manager Memo |
| Staff Memo | Staff Memo |
| Resolution Disposing of 1938 Washington | Resolutions |
| Offer to Purchase | Supporting Documentation |
| Special Warranty Deed | Supporting Documentation |
| Offer to Purchase | Supporting Documentation |





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Sale of City-Owned Property at 1938 Washington Street

DATE: April 13, 2020

Housing and Community Development Director Alexis Steger recommends City Council approval of the Purchase Agreement and Special Warranty Deed for the sale of Cityowned real property located at 1938 Washington Street to Affordable Housing Network, Inc., who will rehabilitate and sell the property to an income-qualifying household under 80% median income.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Alexis M. Steger, Housing and Community Development Director





TO: Michael C. Van Milligen, City Manager

FROM: Alexis M. Steger, Housing and Community Development Director

SUBJECT: Sale of City-owned property at 1938 Washington Street

DATE: April 7, 2020

Introduction

The purpose of this memorandum is to request approval of the attached Purchase Agreement and Special Warranty Deed for the sale of City-owned real property located at 1938 Washington Street to Affordable Housing Network Inc. (AHNI).

Background

The property at 1938 Washington Street has been a problem property for a number of years. The City took legal action by petitioning for title to the property as abandoned. The City was awarded title to the property in December 2019.

Discussion

This property was identified to have great potential to rehabilitate and sell it to an income-qualifying household under 80% median income. The City strives to provide affordable homeownership opportunities throughout the City of Dubuque. This property is located in the Washington Neighborhood.

The Agreement between the City of Dubuque and Affordable Housing Network, Inc., is to assist the City's affordable housing initiative by acquiring, rehabilitating, and selling homes to under 80% median income families or by doing other long-term programs such as lease-to-own agreements with prospective owners.

This sale will maintain owner-occupied housing in the neighborhood and increase the tax base. Additionally, it meets the Voluntary Compliance Agreement (VCA) objectives of increasing homeownership opportunities for low-moderate income households. The City took legal action by petitioning for title to the property as abandoned. The City was awarded title to the property in June 2018. The Rehabilitation staff stripped the property to the studs and rehabbed it to the City's adopted Rehabilitation Standards. As rehabilitation is complete, the property is ready to be sold.

Recommendation

I respectfully request the City Council approve and adopt the attached Resolution and Special Warranty Deed for the sale of 1938 Washington Street.

KLN/Attach.

Prepared by: Kris Neyen, 350 W. 6th Street, Dubuque IA 52001 563 589-4239 Return to: Kris Neyen, 350 W. 6th Street, Dubuque IA 52001 563 589-4239

RESOLUTION NO. _____-20

DISPOSING OF CITY INTEREST IN REAL PROPERTY BY DEED TO AFFORDABLE HOUSING NETWORK INC.

Whereas, the City of Dubuque, Iowa (City) is the owner of the following real property (the Property):

Northerly 33 feet of Lots 21 and 22 in East Dubuque Addition, in the City of Dubuque, Iowa, according to the recorded plat thereof

locally known as 1938 Washington Street; and

Whereas, City and Affordable Housing Network, Inc. have tentatively entered into a Purchase Agreement pursuant to which City will convey the Property to Affordable Housing Network, Inc.; and

Whereas, the City Council, by Resolution No. 108-20, dated April 6, 2020, declared its intent to dispose of City interest in the Property; and

Whereas, pursuant to published notice, a public hearing was held on the proposed disposition on April 20, 2020 at 6:30 p.m. in the Historic Federal Building, 350 W. 6th Street, Dubuque, Iowa; and

Whereas, it is the determination of the City Council that approval of the Purchase Agreement for the sale of the Property to Affordable Housing Network, Inc. according to the terms and conditions set out in the Purchase Agreement is in the public interest of the City of Dubuque.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DUBUQUE, IOWA;

- Section 1. The Purchase Agreement by and between the City of Dubuque and Affordable Housing Network Inc. for the sale of the Property, a copy attached hereto, is hereby approved.
- Section 2. The Mayor is hereby authorized and directed to execute and deliver a Special Warranty Deed, disposing all of the City's interest in the Property to Affordable Housing Network, Inc.
- Section 3. That the City Clerk is hereby authorized and directed to cause said Special Warranty Deed to be recorded in the Office of the Dubuque County Recorder, together with a certified copy of the Resolution.

| Passed, approved, and adopted this _ | day of | , 2020. |
|--------------------------------------|--------------------|---------|
| | | |
| | | |
| | Roy D. Buol, Mayor | |
| Attest: | | |
| | | |
| Kevin S. Firnstahl, City Clerk | | |

OFFER TO BUY REAL ESTATE AND ACCEPTANCE

TO: City of Dubuque, Iowa, a municipal corporation (Seller)

SECTION 1. REAL ESTATE DESCRIPTION. The undersigned BUYER hereby offers to buy and the undersigned SELLER by its acceptance agrees to sell the real estate (Real Estate) situated in Dubuque, Iowa, locally known as 1938 Washington Street, Dubuque, IA 52001 and legally described as:

Northerly 33 feet of Lots 21 and 22 in East Dubuque Addition, in the City of Dubuque, Iowa, according to the recorded plat thereof

legal description to be confirmed per continued abstract per Section 10, together with any easements and appurtenant servient estates, but subject to the following:

- a. any easements of record for public utilities or roads,
- b. any zoning restrictions and other ordinances, and
- c. any covenants of record.

SECTION 2. PURCHASE PRICE. The purchase price shall be \$1.00.

SECTION 3. REAL ESTATE TAXES. Seller shall pay any unpaid real estate taxes payable for fiscal year 2018-2019 and prior years. Seller shall also pay real estate taxes for fiscal year 2019-2020 prorated through the date of closing. Buyer shall pay all subsequent real estate taxes due and payable after the date of closing.

SECTION 4. SPECIAL ASSESSMENTS. Seller shall pay all special assessments which are a lien on the Real Estate as of the date of acceptance of this Offer. All other special assessments shall be paid by Buyer.

SECTION 5. RISK OF LOSS AND INSURANCE. Seller shall bear the risk of loss or damage to the Real Estate prior to closing or possession, whichever first occurs. Seller agrees to maintain existing insurance and Buyer may purchase additional insurance. In the event of substantial damage or destruction prior to closing, this agreement shall be null and void; provided, however, Buyer shall have the option to complete the closing and receive insurance proceeds regardless of the extent of damages. The property shall be deemed substantially damaged or destroyed if it cannot be restored to its present condition on or before the closing date.

SECTION 6. CARE AND MAINTENANCE. The Real Estate shall be preserved in its present condition and delivered intact at the time of possession is delivered to Buyer, provided, however, if there is loss or destruction of all or any part of the Real Estate from causes covered by the insurance maintained by Seller, Buyer agrees to accept such damaged or destroyed Real Estate together with such insurance proceeds in lieu of the Real Estate in its present condition and Seller shall not be required to repair or replace same.

SECTION 7. POSSESSION AND CLOSING.

- 7.1 If Buyer timely performs all obligations, possession of the Real Estate shall be delivered to Buyer on or before April 30, 2020, or such earlier date as the parties may agree in writing, with any adjustments of rent, insurance, and interest to be made as of the date of transfer of possession.
- 7.2 Closing shall occur after the approval of title by Buyer and vacation of the Real Estate by Seller, but prior to possession by Buyer. Seller agrees to permit Buyer to inspect the Real Estate within seventy-two (72) hours prior to closing to assure that the premises are in the condition required by this agreement. If possession is given on a day other than closing, the parties shall make a separate agreement with adjustments as of the date of possession.
- 7.3 This transaction shall be considered closed upon the delivery of the title transfer documents to Buyer and receipt of all funds then due at closing from Buyer under the Agreement.
- **SECTION 8. USE OF PURCHASE PRICE.** At time of settlement, funds of the Purchase Price may be used to pay taxes and other liens and to acquire outstanding interests, if any, of others.
- **SECTION 9. FIXTURES.** Included with the Real Estate shall be all fixtures that integrally belong to, are specifically adapted to or are a part of the real estate, whether attached or detached. Also included shall be the following: N/A. The following items shall not be included: N/A.
- SECTION 10. ABSTRACT AND TITLE. Seller, at its expense, shall promptly obtain an abstract of title to the Real Estate and deliver it to Buyer's attorney for examination. It shall show marketable title in Seller in conformity with this Agreement, Iowa Iaw, and title standards of the Iowa State Bar Association. Seller shall make every reasonable effort to promptly perfect title. If closing is delayed due to Seller's inability to provide marketable title, this agreement shall continue in force and effect until either party rescinds the Agreement after giving ten (10) days written notice to the other party. The abstract shall become the property of Buyer when the Purchase Price is paid in full. Seller shall pay the costs of any additional abstracting and title work due to any act or omission of Seller, including transfers by or the death of Seller or Seller's assignees. Unless stricken, the abstract shall be obtained from an abstracter qualified by the Guaranty Division of the Iowa Housing Finance Authority.
- **SECTION 11. DEED.** Upon payment of the Purchase Price, Seller shall convey the Real Estate to Buyer by Special Warranty Deed, free and clear of all liens, restrictions, and encumbrances, except as provided in this agreement. General warranties of the title shall extend to the time of delivery of the deed excepting liens and encumbrances suffered or permitted by Buyer.

SECTION 12. CONTRACT BINDING ON SUCCESSORS IN INTEREST. This contract shall apply to and bind the successors in interest of the parties. This agreement shall survive the closing.

SECTION 13. RIGHTS OF INSPECTION, ENVIRONMENTAL TESTING AND REVIEW. Real Estate deeded herein is taken in "as is" condition with no guarantees or warranties express or implied.

SECTION 14. ENCUMBRANCES. Seller warrants that the Real Estate will as of the date of closing be free and clear of all liens, security interests, and encumbrances.

SECTION 15. TENANTS. The Real Estate is free and clear of any occupants, and no party has a lease to or other occupancy or contract right in the Real Estate which shall in anyway be binding upon the Real Estate. Seller shall hold harmless and indemnify the Buyer for and against any claims, which may arise or be based upon any alleged leasehold interest, tenancy, or other right of occupancy or use for any portion for the Real Estate. This covenant shall survive the closing.

SECTION 16. NO REAL ESTATE AGENT OR BROKER. Neither party has used the service of a real estate agent or broker in connection with this transaction.

SECTION 17. CERTIFICATION. Buyer and Seller each certify that they are not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to breach of the foregoing certification.

SECTION 18. REMEDIES OF THE PARTIES.

- 18.1 If Buyer fails to timely perform this contract, Seller may forfeit it as provided in the lowa Code, and all payments made shall be forfeited or, at Seller's option, upon thirty (30) days written notice of intention to accelerate the payment of the entire balance because of such failure (during which thirty (30) days such failure is not corrected) Seller may declare the entire balance immediately due and payable. Thereafter this contract may be foreclosed in equity and the Court may appoint a receiver.
- 18.2 If Seller fails to timely perform this contract, Buyer has the right to have all payments made returned to it.
- 18.3 Buyer and Seller also are entitled to utilize any and all other remedies or actions at

law or in equity available to them and shall be entitled to obtain judgment for costs and attorney fees as permitted by law.

SECTION 19. WAIVER. Failure to promptly assert rights herein shall not, however, be a waiver of such rights or a waiver of any existing or subsequent default.

SECTION 20. NOTICE. Any notice under this agreement shall be in writing and be deemed served when it is delivered by personal delivery or mailed by certified mail, addressed to the parties at the addresses given below.

Affordable Housing Network, Inc. (AHNI) 5400 Kirkwood Blvd SW Cedar Rapids, IA 52404

City of Dubuque Attn: Alexis Steger 50 W. 13th Street Dubuque, IA 52001

SECTION 21. TIME IS OF THE ESSENCE. In the performance of each part of this agreement, time shall be of the essence.

SECTION 22. TIME FOR ACCEPTANCE. When accepted, this agreement shall become a binding contract. If this Offer is not accepted and delivered to Buyer on or before 5:00 p.m. on April 24, 2019, this agreement shall be null and void and all payments shall be returned immediately to the Buyer.

SECTION 23. ENTIRE AGREEMENT. This agreement contains the entire agreement of the parties and shall not be amended except by a written instrument duly signed by Seller and Buyer.

SECTION 24. PARAGRAPH HEADINGS AND CONSTRUCTION. Paragraph headings are for convenience of reference and shall not limit or affect the meaning of this agreement. Words and phrases herein shall be construed as in the singular or plural number, and as masculine, feminine or neuter gender according to the context.

SECTION 25. OTHER PROVISIONS.

- 25.1 Seller will provide Buyer with a signed Acknowledgment of Voluntary Negotiation and Purchase of Property at the time of closing.
- 25.2 This agreement is subject to the final approval of the City Council of the City of Dubuque, Iowa in its sole discretion. If the City Council of the City of Dubuque, Iowa does not approve this Offer, it shall become automatically void and neither party shall be bound by the terms and conditions set forth herein.

- 25.3 The Real Estate will have a restrictive covenant filed indicating the property must be fifty percent (50%) owner-occupied. Rental of more than one half (1/2) of the Real Estate is not allowed. One (1) unit of the duplex must be owner-occupied at all times. However, the City will allow AHNI flexibility for a rent-to-own arrangement.
- 25.4 Rehabilitation of the Real Estate must be in accordance with City's Rehabilitation Standards and State Historic Preservation Office (SHPO) guidelines and specifications.

| SELLER CITY OF DUBUQUE, IOWA | BUYER AFFORDABLE HOUSING NETWORK INC. |
|---------------------------------|---|
| By: | By: Clumeneucld |
| Roy D. Buol, Mayor | Anne Gruenewald, President |
| Dated: | |

Prepared by: Crenna Brumwell, 300 Main Street, Suite 330, Dubuque IA 52001 563 589-4381 Return to: Crenna Brumwell, 300 Main Street, Suite 330, Dubuque IA 52001 563 589-4381

Tax Statement to: Affordable Housing Network, Inc. 5400 Kirkwood Boulevard SW Cedar Rapids, IA 52404

SPECIAL WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS: that the City of Dubuque, Iowa, a municipal corporation of the State of Iowa (Grantor), in consideration of the Grantee named below, and other good and valuable consideration, and pursuant to the authority of Chapter 403, Code of Iowa, does hereby GRANT, SELL, AND CONVEY unto Affordable Housing Network, Inc., the following legally described real estate situated in the County of Dubuque, State of Iowa, to wit (the Property):

Northerly 33 feet of Lots 21 and 22 in East Dubuque Addition, in the City of Dubuque, Iowa, according to the recorded plat thereof – 1938 Washington Street

This Deed is exempt from transfer tax pursuant to Iowa Code Section 428A.2(6).

This Deed is given pursuant to the authority of Resolution No. 108-20 of the City Council of the City of Dubuque adopted the 6th day of April 2020, the terms and conditions thereof, if any, having been fulfilled.

| | • | warrant and defend the said premises against the ever claiming by, through and under it. |
|------------|--------|--|
| Dated this | day of | , 2020 at Dubuque, Iowa. |
| | | CITY OF DUBUQUE IOWA |
| | | |

By: ______ Roy D. Buol, Mayor

| Attest: | | | | | | | | | |
|--|---|--|--|---|--|--|---|--|---|
| By: | evin S. Firr | nstahl, City C | Clerk | | _ | | | | |
| STATE (| OF IOWA | JQUE |) | SS | | | | | |
| for said (known, wof the Claws of to said Nof said Mayor a | On this County, per who being of tity of Dubu the State of Municipal C Municipal (nd City Cle | day of sonally apperuly sworn, of a gradient to a gra | eared Filid say the Munithat the and that by authedged s | Roy D. Buthat they cipal Co seal affict said installations. | uol and K are the N proration xed to the strument and resolu- ument to | evin S. F Mayor and created foregoing was sign tion of it | irnstahl t d City Clo I and ex ng instru ed and s s City C | ry Public in to me persor erk, respecti isting under ment is the sealed on becouncil and and deed of | nally vely the sea chal said |
| Notary F | Public in an | d for Dubugi | ue Cou | ntv. Iowa | a | | | | |

City of Dubuque

Public Hearings #3.

ITEM TITLE: Verizon Wireless Grant of Easement - Small Cell

Equipment in Flora Park

SUMMARY: Proof of publication on notice of public hearing to consider

approval of a grant of easement to Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless, for a 10 foot-wide easement from the public right-of-way, across City of Dubuque property in Flora Park, to a light pole to access and install underground utilities to operate the small cell equipment on the light pole, and the City Manager

recommending approval.

RESOLUTION Disposing of an interest in real property by Grant of Easement to Bell Atlantic Mobile systems, LLC, D/B/A Verizon Wireless, for small cell equipment in Flora

City Manager Memo

Park

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Adopt

Resolution(s)

ATTACHMENTS:

Description Type

Verizon Wireless Grant of Easement in Flora Park-

MVM Memo

Staff Memo Staff Memo Resolution Disposing Resolutions

Grant of Easement Supporting Documentation
Public Input Correspondence Supporting Documentation





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Grant of Easement to Verizon Wireless for Small Cell Equipment in Flora

Park

DATE: April 14, 2020

Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless, has requested a 10' wide easement from the public right of way, across City of Dubuque property in Flora Park, to a light pole to access and install underground utilities to operate the small cell equipment on the light pole.

Senior Counsel Barry Lindahl recommends City Council approval of a resolution granting the easement.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Barry Lindahl, Senior Counsel





BARRY A. LINDAHL, ESQ. SENIOR COUNSEL

МЕМО

To: Michael C. Van Milligen

City Manager

DATE: March 23, 2020

RE: Grant of Easement to Verizon Wireless for Small Cell Equipment in Flora

Park

Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless, has requested the attached 10' wide easement from the public right of way, across City of Dubuque property in Flora Park, to a light pole to access and install underground utilities to operate the small cell equipment on the light pole. A pole attachment permit was issued to Verizon Wireless on March 21, 2019.

The easement has been approved by the Engineering and Leisure Services Departments, as well as the City Attorney's Office.

I recommend that the attached resolution be submitted to the City Council for review and approval.

BAL:tls Attachment

cc: Crenna M. Brumwell, City Attorney

Marie Ware, Leisure Services Manager

Jon Dienst, Civil Engineer II

RESOLUTION NO. _____-20

DISPOSING OF AN INTEREST IN REAL PROPERTY BY GRANT OF EASEMENT TO BELL ATLANTIC MOBILE SYSTEMS LLC, D/B/A VERIZON WIRELESS, FOR SMALL CELL EQUIPMENT IN FLORA PARK

Whereas, the City of Dubuque, Iowa (City) is the owner of real property legally described as:

ALL THAT PARCEL OF LAND IN THE TOWNSHIP OF DUBUQUE IN THE COUNTY OF DUBUQUE AND STATE OF IOWA AS MORE FULLY DESCRIBED IN DEED BOOK 154 PAGE 337 AND BOOK 154 PAGE 336 AND PARCEL # 1022481003, BEING KNOWN AND DESIGNATED AS:

DEED BOOK 154, PAGE 337:

LOT 2 OF SUB. OF LOT 2 OF LOT 1 OF LOT 1 OF LOT 3 OF LOT 1 OF LOT 1 OF LOT 2 OF JOHN P, MATTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE COUNTY, IOWA, NOW IN THE CITY OF DUBUQUE, IOWA.

DEED BOOK 154, PAGE 336:

LOT 1 OF SUB. OF LOT 2 OF LOT 1 OF LOT 1 OF LOT 3 OF LOT 1 OF LOT 1 OF LOT 2 OF JOHN P. MATTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE COUNTY, IOWA, NOW IN THE CITY OF DUBUQUE, IOWA, AND

LOT 2 OF SUB. OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 3 OF LOT 1 OF LOT 1 OF LOT 2 OF JOHN P. MATTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE

COUNTY, IOWA, NOW IN THE CITY OF DUBUQUE, IOWA.

(the Property); and

Whereas, Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless, has requested a 10' wide easement from the public right of way, across the Property in Flora Park, as shown on the attached Grant of Easement, to a light pole in order to access and install underground utilities to operate the small cell equipment on the light pole; and

Whereas, a pole attachment permit was issued to Verizon Wireless on March 21, 2019; and

Whereas, the City Council, pursuant to notice published as required by law, held a public hearing on the proposed disposition of the Property on April 6, 2020, and overruled all objections thereto; and

Whereas, the City Council finds that it is in the interests of the City of Dubuque to approve the Grant the Easement.

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

- Section 1. The City Council of the City of Dubuque, Iowa approves the attached Grant of Easement to Bell Atlantic Mobile Systems LLC, d/b/a Verizon Wireless.
- Section 2. The Mayor is hereby authorized and directed to execute the Grant of Easement on behalf of the City.
- Section 3. The City Manager is hereby authorized and directed to take such actions as are necessary to carry out the terms of the Grant of Easement.

| Passed, approved and adopted thi | is day of | , 2020. |
|----------------------------------|-------------------|---------|
| | | |
| · | Roy D. Buol, Mayo | or |
| Attest: | | |
| Kevin S. Firnstahl, City Clerk | _ | |

GRANT OF NON-EXCLUSIVE EASEMENT

| THIS GRANT | OF NON-EXCLUSI | VE EASEMENT | ("Easement") is | dated as | of the |
|-------------------------|----------------------|------------------|-------------------|------------|---------|
| day of | , 20, by | the City of Dubu | que, Iowa (herein | after "Gra | ntor"), |
| and Bell Atlantic Mobil | le Systems LLC d/b/a | Verizon Wireless | (hereinafter "Gra | ntee"). | |

WHEREAS, Grantor is the owner of certain real property in Dubuque County, Iowa, legally described in Exhibit "A" attached hereto (the "Property").

WHEREAS, Grantee will be installing and operating small cell equipment on, and utilities to, the light pole (the "Pole") on the Property owned by Grantor, at the location described in Exhibit "B" attached hereto, pursuant to the Pole Attachment Permit issued to Grantee on March 21, 2019 by Interstate Power and Light Company d/b/a Alliant Energy (the "Permit").

WHEREAS, Grantor has agreed to convey to Grantee a non-exclusive access and utility easement over, under and across Grantor's Property, as legally described in Exhibit "B" attached hereto (the "Easement Area").

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and in consideration of the mutual covenants contained herein, the parties intending to be legally bound hereby agree as follows:

- 1. <u>Grant of Easement</u>. Grantor hereby grants to Grantee, its successors and assigns, a non-exclusive access and utility easement over, under, and across the Easement Area for the purposes of ingress and egress at all times during the term of the Permit, and for constructing, maintaining, operating, repairing and replacing utility lines, including fiber optic cables and conduits, to and from the Pole.
 - a. Each party shall utilize its estate in a manner which will minimize interference with the other party's use of its estate.
 - b. Upon completion of construction, Grantee shall restore the Easement Area to substantially its pre-existing condition.
- 2. <u>Consideration</u>. In consideration for the rights granted herein, a portion of Licensor's Property will receive the benefits of enhanced wireless communications arising from the operation of Licensee's communications equipment on the Pole. The design, construction, equipment, installation, maintenance and removal of the communications equipment, utility lines, cables and conduit shall be at Licensee's sole cost.
- 3. <u>No Permanent Structures</u>. Grantor hereby covenants for and on behalf of itself, its heirs, successors or assigns, that neither it, nor any of them, shall construct or permit to be constructed, any building or any other permanent structure within the Easement Area, or make any permanent excavation, or permit any permanent excavation to be made within the Easement Area.
- 4. <u>Term.</u> The easement, rights, and privileges herein granted shall be for a term coinciding with the term of the Permit, including any renewals thereof, and shall, without any

further action on the part of Grantor or Grantee, terminate immediately upon the termination of said Permit. Upon termination of this Easement for any reason, at Grantor's request Grantee shall execute and deliver a notice of termination in form suitable for recording in the official records of the County.

- 5. <u>Termination for Default</u>. Upon Grantee's default hereunder, Grantor may deliver to Grantee a written notice of default, stating with specificity the nature of Grantee's default. If Grantee has not cured the default within a reasonable time (but not less than 30 days for a monetary default and 60 days for a non-monetary default) after receipt of the notice of default, Grantor may terminate this Easement effective immediately upon receipt by Grantee of Grantor's written notice of termination.
- 6. <u>Indemnification</u>. Grantee agrees to indemnify, defend and hold Grantor harmless from and against any direct injury, loss, damage or liability, costs or expenses (including reasonable attorneys' fees and court costs) resulting from the negligence or willful misconduct of Grantee, its employees, contractors or agents, except to the extent attributable to the negligence or willful misconduct of Grantor, its employees, contractors or agents. Grantor agrees to indemnify, defend and hold Grantee harmless from and against any and all direct injury, loss, damage or liability, costs or expenses (including reasonable attorneys' fees and court costs) resulting from the negligence or willful misconduct of Grantor, its employees, contractors or agents, except to the extent attributable to the negligence or willful misconduct of Grantee, its employees, contractors or agents.
- 7. <u>Insurance</u>. Grantee agrees at its own cost and expense to provide insurance as set forth in the attached Insurance Schedule A, as such Schedule may from time to time be amended by Grantee and Grantor. Grantee acknowledges that Grantor is a member of the Iowa Communities Assurance Pool (ICAP) and Grantee acknowledges that Grantor 's insurance coverage is subject to the terms of Grantor's ICAP Agreement. Grantee agrees that its approval of any proposed amendment to the coverage limits in Insurance Schedule A will not be unreasonably withheld, conditioned, or delayed. Grantor and Grantee each agree that it will include the other party as an additional insured as their interests may appear under this Easement.
- 8. <u>Assignment</u>. This Easement may, with notice to Grantor, be sold, assigned or transferred by Grantee without any approval or consent of the Grantor to the Grantee's principal, affiliates, subsidiaries of its principal, or to any entity which acquires all or substantially all of Grantee's assets in the market defined by the FCC in which the Property is located by reason of a merger, acquisition or other business reorganization. As to other parties, this Easement may not be sold, assigned or transferred without the written consent of Grantor, which consent will not be unreasonably withheld, delayed or conditioned. No change of stock ownership, partnership interest or control of Grantee or transfer upon partnership or corporate dissolution of Grantee shall constitute an assignment hereunder. Grantee shall be released from its obligations hereunder only with the prior written consent of Grantor.
- 9. <u>Notices</u>. All notices hereunder must be in writing and shall be deemed validly given if sent by certified mail, return receipt requested or by commercial courier, provided the courier's regular business is delivery service and provided further that it guarantees delivery to the addressee by the end of the next business day following the courier's receipt from the sender,

addressed as follows (or any other address that the party to be notified may have designated to the sender by like notice):

Grantor: City of Dubuque, Iowa

Attention: City Manager 50 West 13th Street Dubuque, Iowa 52001

Grantee: Bell Atlantic Mobile Systems LLC

d/b/a Verizon Wireless

Attention: Network Real Estate 180 Washington Valley Road Bedminster, New Jersey 07921

Notice shall be effective upon actual receipt or refusal as shown on the receipt obtained pursuant to the foregoing.

- 10. <u>Dominant and Servient Tenements</u>. This Easement is granted for the benefit of the Pole, and is appurtenant to the Pole. The Pole are the dominant tenement and the Property is the servient tenement.
- 11. <u>Entire Agreement</u>. This Easement constitutes the entire agreement between Grantor and Grantee relating to the above easement. Any prior agreements, promises, negotiations or representations not expressly set forth in this Easement are of no force and effect.
- 12. <u>Binding Covenants</u>. The provisions herein shall be deemed covenants that run with the land. This Easement shall be binding on and shall inure to the benefit of the heirs, executors, administrators, successors and assigns of Grantor and Grantee.
- 13. <u>Amendments</u>. Any modification or other termination of this Easement shall become effective only upon the execution by Grantor and Grantee of a written instrument.
- 14. <u>Recording</u>. Grantor agrees to execute a Memorandum of this Easement, and any amended Memorandum of Easement reflecting any material modifications to this Easement, which Grantee may record in the office of the County Clerk of Dubuque County, Iowa.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, this Grant of Easement has been executed and delivered as of the day and year first above written.

| GRANTOR: | City of Dubuque, Iowa |
|----------|--|
| | By: |
| GRANTEE: | Bell Atlantic Mobile Systems LLC d/b/a Verizon Wireless |
| | By: |
| | Date: |

EXHIBIT "A"

The "Property"

Property Address: 2635 Pennsylvania Avenue

State: Iowa

County: Dubuque

City: Dubuque

Parcel Number: 1022481003

Legal Description (if available):

ALL THAT PARCEL OF LAND IN THE TOWNSHIP OF DUBUQUE IN THE COUNTY OF DUBUQUE AND STATE OF IOWA AS MORE FULLY DESCRIBED IN DEED BOOK 154 PAGE 337 AND BOOK 154 PAGE 336 AND PARCEL # 1022481003, BEING KNOWN AND DESIGNATED AS:

DEED BOOK 154, PAGE 337:

LOT 2 OF SUB. OF LOT 2 OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 3 OF LOT 1 OF LOT 2 OF JOHN P, MATTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE COUNTY, IOWA, NOW IN THE CITY OF DUBUQUE, IOWA.

DEED BOOK 154, PAGE 336:

LOT 1 OF SUB. OF LOT 2 OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 3 OF LOT 1 OF LOT 1 OF LOT 2 OF JOHN P. MATTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE COUNTY, IOWA, NOW IN THE CITY OF DUBUQUE, IOWA, AND LOT 2 OF SUB. OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 3 OF LOT 1 OF LOT 1 OF LOT 2 OF JOHN P. MATTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE COUNTY, IOWA, NOW IN THE CITY OF DUBUQUE, IOWA.

EXHIBIT "B"

The "Easement Area"

Property Address: 2635 Pennsylvania Avenue

State: Iowa

County: Dubuque

City: Dubuque

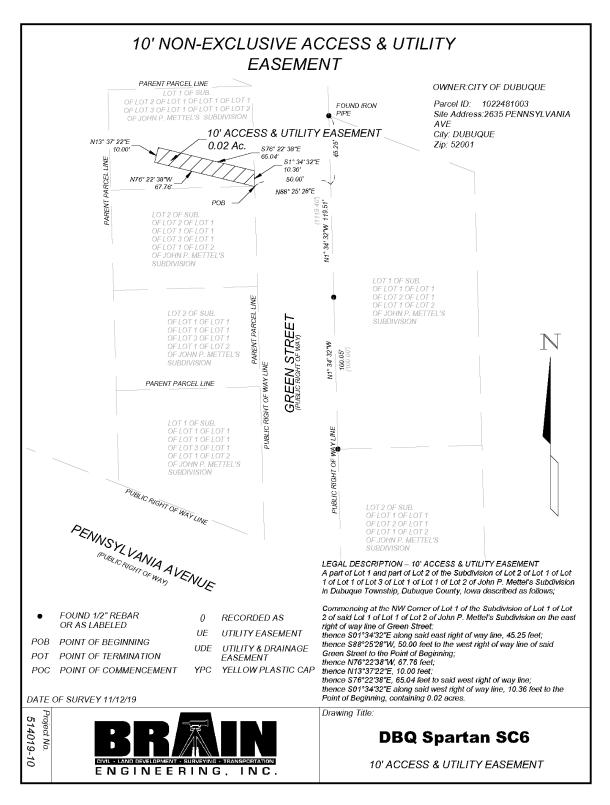
Parcel Number: 1022481003

Legal Description (if available):

A PART OF LOT 1 AND PART OF LOT 2 OF THE SUBDIVISION OF LOT 2 OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 1 OF LOT 2 OF JOHN P. METTEL'S SUBDIVISION IN DUBUQUE TOWNSHIP, DUBUQUE COUNTY, IOWA DESCRIBED AS FOLLOWS:

COMMENCING AT THE NW CORNER OF LOT 1 OF THE SUBDIVISION OF LOT 1 OF LOT 2 OF SAID LOT 1 OF LOT 1 OF LOT 2 OF JOHN P. METTEL'S SUBDIVISION ON THE EAST RIGHT OF WAY LINE OF GREEN STREET; THENCE S01°34'32"E ALONG SAID EAST RIGHT OF WAY LINE, 45.25 FEET; THENCE S88°25'28"W, 50.00 FEET TO THE WEST RIGHT OF WAY LINE OF SAID GREEN STREET TO THE POINT OF BEGINNING; THENCE N76°22'38"W, 67.76 FEET; THENCE N13°37'22"E, 10.00 FEET; THENCE S76°22'38"E, 65.04 FEET TO SAID WEST RIGHT OF WAY LINE; THENCE S01°34'32"E ALONG SAID WEST RIGHT OF WAY LINE, 10.36 FEET TO THE POINT OF BEGINNING, CONTAINING 0.02 ACRES.

Attach Drawing below if available: See Attached



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City of Dubuque Insurance Requirements for Lessees of City Property and Right of Way Licensees or Permittees

INSURANCE SCHEDULE A

| 1. | required in Exhibit I upon the lease, license, or permit commencement. All lessees of City property and right of way licensees or permittees shall submit an updated certificate annually. Each certificate shall be prepared on the most current ACORD form approved by the Iowa Insurance Division or an equivalent. Each certificate shall include a statement under Description of Operations as to why the certificate was issued. Eg: Project # or lease of premises at on |
|----|--|
| | construction of, or right of way permitted location and description |
| 2. | All policies of insurance required hereunder shall be with an insurer authorized to do business in Iowa and all insurers shall have a rating of A- or better in the current A.M. Best's Rating Guide. |
| 3. | Each certificate shall be furnished to the Department of the City of Dubuque. |
| 4. | The lessee, licensee, or permittee shall be required to carry the coverage/limits, or greater if required by law or other legal agreement, in Exhibit I. Failure to provide the required coverage shall not be deemed a waiver of such requirements by the City of Dubuque. |
| 5. | Failure to obtain or maintain the required insurance shall be considered a material breach of the lease, license, or permit. |
| 6. | All required endorsements shall be attached to certificate. |
| 7. | Lessee, licensee, or permittee shall require all subcontractors and sub-subcontractors to obtain and maintain during the performance of work insurance for the coverages described in this Insurance Schedule and shall obtain certificates of insurance from all such subcontractors and sub-subcontractors. Lessee, licensee, or permittee agrees that it shall be liable for the failure of a subcontractor and sub-subcontractor to obtain and maintain such coverage. The City may request a copy of such certificates from the lessee, licensee, or permittee. |

INSURANCE SCHEDULE A (Continued)

EXHIBIT I

A) COMMERCIAL GENERAL LIABILITY

| General Aggregate Limit | \$3,000,000 |
|---|-------------|
| Products-Completed Operations Aggregate Limit | \$2,000,000 |
| Personal and Advertising Injury Limit | \$2,000,000 |
| Each Occurrence | \$2,000,000 |
| Fire Damage Limit (any one occurrence) | \$50,000 |
| Medical Payments | \$5,000 |

- Coverage shall be written on an occurrence, not claims made, form. The general liability coverage shall be written in accord with ISO form or its substantial equivalent.
- 2) Include ISO endorsement form CG 25 04 'Designated Location(s) General Aggregate Limit."
- 3) Be primary and non-contributory.
- 4) Include Preservation of Governmental Immunities Endorsement (Sample attached).
- 5) Deletes any fellow employee exclusion.
- 6) Include the City of Dubuque, including all its elected and appointed officials, its employees and volunteers, boards, commissions as an additional insured as their interest may appear under this Easement which includes ongoing operations and completed operations *equivalent to CG2010 and CG2037*.
- 7) Policy shall include Waiver of Subrogation in favor of the City.

B) WORKERS' COMPENSATION 8. EMPLOYERS LIABILITY

Statutory benefits covering all employees injured on the job by accident or disease as prescribed by Iowa Code Chapter 85 as amended.

Coverage A Statutory—State of Iowa Coverage B Employers Liability

X

Each Accident \$100,000 Each Employee-Disease \$100,000 Policy Limit-Disease \$500,000

Policy shall include a Waiver of Subrogation in favor of the City

no

| C) | PROPERTY INSURANCE REQUIRED BY LEASE, LICENSE, OR PERMIT |
|------------|--|
|------------|--|

| Evidence of property coverage provided:yes | |
|--|-------------|
| Included the City of Dubuque as Lender Loss Payable. | |
| RIGHT-OF-WAY WORK ONLY: | |
| UMBRELLA/EXCESS | \$2,000,000 |
| X ves no | |

Umbrella/excess liability coverage must be at least following form with the underlying policies included herein.

ves

E)

PRESERVATION OF GOVERNMENTAL IMMUNITIES ENDORSEMENT

- 1. <u>Nonwaiver of Governmental Immunity</u>. The insurer expressly agrees and states that the purchase of this policy and the including of the City of Dubuque, Iowa as an Additional Insured does not waive any of the defenses of governmental immunity available to the City of Dubuque. Iowa under Code of Iowa Section 670.4 as it is now exists and as it may be amended from time to time.
- 2. <u>Claims Coverage</u>. The insurer further agrees that this policy of insurance shall cover only those claims not subject to the defense of governmental immunity under the Code of Iowa Section 670.4 as it now exists and as it may be amended from time to time. Those claims not subject to Code of Iowa Section 670.4 shall be covered by the terms and conditions of this insurance policy.
- 3. <u>Assertion of Government Immunity</u>. The City of Dubuque, Iowa shall be responsible for asserting any defense of governmental immunity, and may do so at any time and shall do so upon the timely written request of the insurer.
- 4. <u>Non-Denial of Coverage</u>. The insurer shall not deny coverage under this policy and the insurer shall not deny any of the rights and benefits accruing to the City of Dubuque, Iowa under this policy for reasons of governmental immunity unless and until a court of competent jurisdiction has ruled in favor of the defense(s) of governmental immunity asserted by the City of Dubuque, Iowa.

<u>No Other Change in Policy</u>. The above preservation of governmental immunities shall not otherwise change or alter the coverage available under the policy.

SPECIMEN

(DEPARTMENT MANAGER: FILL IN ALL BLANKS AND CHECK BOXES)

Kevin Firnstahl

From: Scott Theisen <stheisen24@gmail.com>

Sent: Monday, April 6, 2020 9:19 AM

To: Kevin Firnstahl

Subject: Stop Deployment of Wireless during Quarantine

Dear Mr. Firnstahl,

Dear Mayor & City Council Member,

We ask that you impose a moratorium on "small cells" and other wireless infrastructure permits process and deployment until the COVID-19 emergency is over.

The wireless providers are using the COVID-19 emergency as cover to expand and cement their rapid and virtually unsupervised deployment of harmful wireless infrastructure. Our local leaders should not have to dedicate time and resources to policing whether the wireless companies are following local and state law, they have far more important things to do.

The FCC wireless permit rules allow emergency moratoria. Homeland Security guidelines emphasize that maintenance of existing communications capability is the priority. New construction is not "essential."

The COVID-19 emergency has led to a government shut down of non-essential activity. Hospitals, emergency response and local officials are overwhelmed and they must be allowed to focus on what is indeed "essential". Now is not the time to be dedicating resources to expanding, rather than just maintaining, our networks.

The FCC has directly held a local jurisdiction can impose a temporary halt to deployment and permits during emergencies. In the Matter of Accelerating Wireline Broadband Deployment by Removing Barriers, FCC 18-111, 33 FCC Rcd 7705, 7784-7785, ¶157 (2018) ("We recognize that there may be limited situations in the case of a natural disaster or other comparable emergency where an express or de facto moratoria that violates section 253(a) may nonetheless be 'necessary' to 'protect the public safety and welfare' or to 'ensure the continued quality of telecommunications services.'")

Homeland Security has declared that local government is on the forefront and can take control over determining whether to temporarily halt all non-essential activity. Homeland Security guidance documents prioritize maintenance of existing Communications Systems, and do not support "essential" status for new construction. See Homeland Security Cybersecurity & Infrastructure Security Agency, Identifying Critical Infrastructure During COVID-19, https://www.cisa.gov/identifying-critical-infrastructure-during-covid-19 (local control); e-Critical Infrastructure and Key Resources Support Annex, http://www.fema.gov/pdf/emergency/nrf/nrf-support-cikr.pdf (focus on "protection, response, recovery, and restoration"). Homeland Security, like the FCC, understands that it is essential in an emergency situations justify focusing on protecting, responding, recovering and restoring of existing systems, but new communications facilities construction is and should be deemed nonessential, and subject to lockdown for so long as we are under emergency conditions.

Cities can and should impose a moratorium on deployment in their local area and freeze the permit process until the COVID-19 emergency is over.

Sincerely, Scott Theisen 405 Moore Heights

Kevin Firnstahl

From:

Sky Bechen <bechensky@gmail.com>

Sent:

Monday, April 6, 2020 2:28 PM

To:

Kevin Firnstahl

Subject:

Stop Deployment of Wireless during Quarantine

Dear Mr. Firnstahl,

Dear Mayor & City Council Member,

We ask that you impose a moratorium on "small cells" and other wireless infrastructure permits process and deployment until the COVID-19 emergency is over.

The wireless providers are using the COVID-19 emergency as cover to expand and cement their rapid and virtually unsupervised deployment of harmful wireless infrastructure. Our local leaders should not have to dedicate time and resources to policing whether the wireless companies are following local and state law, they have far more important things to do.

The FCC wireless permit rules allow emergency moratoria. Homeland Security guidelines emphasize that maintenance of existing communications capability is the priority. New construction is not "essential."

The COVID-19 emergency has led to a government shut down of non-essential activity. Hospitals, emergency response and local officials are overwhelmed and they must be allowed to focus on what is indeed "essential". Now is not the time to be dedicating resources to expanding, rather than just maintaining, our networks.

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Cities can and should impose a moratorium on deployment in their local area and freeze the permit process until the COVID-19 emergency is over.

Sincerely, Sky Bechen 1941 Madison street

| City of Dubuque | | Action Items #1. |
|--|------------|--|
| | | |
| ITEM TITLE: | • | the Jackson Street (11th to 12th Streets) uction Project |
| SUMMARY: | contract f | ager recommending award of the construction for the Jackson Street (11th to 12th Streets) action Project to the low bidder, Drew Cook & eavating Company, Inc. |
| SUGGESTED DISPOSITION: | the Jacks | ITION Awarding public improvement contract for on Street (11th to 12th) Reconstruction Project d Disposition: Receive and File; Adopt n(s) |
| ATTACHMENTS: | | |
| Description | | Туре |
| Jackson Street Reconstruction 11th to Memo | 12th-MVM | City Manager Memo |
| Staff Memo | | Staff Memo |

Resolution

Resolutions





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Jackson Street (11th to 12th) Reconstruction Project

Award Construction Contract CIP #3602552, 3002552

DATE: April 13, 2020

Sealed bids were received for the Jackson Street (11th to 12th) Reconstruction Project. City Engineer Gus Psihoyos recommends award of the construction contract to the low bidder, Drew Cook & Sons Excavating Company, Inc., in the amount of \$235,688.48. This bid includes special assessments.

The average public improvements assessment based on the engineers estimate, including contingency and engineering is \$26,068.39. The assessed properties in this project are both commercial use and therefore not eligible for the normal owner-occupied residential financial assistance. However, the property at 1101 Jackson Street (NRGY LLC) could reduce or eliminate their assessment by making qualifying investments in the property.

This same opportunity was afforded the other properties in the Historic Millwork District when the last project occurred.

I concur with the recommendation and respectfully request Mayor and City Council approval.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Gus Psihoyos, City Engineer





TO: Michael C. Van Milligen, City Manager

FROM: Gus Psihoyos, City Engineer

DATE: April 10, 2020

RE: Jackson Street (11th to 12th) Reconstruction Project

Award Construction Contract CIP# 3602552, 3002552

INTRODUCTION

The attached resolution authorizes the award of the construction contract for the Jackson Street (11th to 12th) Reconstruction Project.

BACKGROUND

As part of the original Historic Millwork District Complete Streets Project, multiple alternates were developed for that project that could be developed if funding was available. The original Historic Millwork District Complete Streets project was a \$7.9-million-dollar project (\$5.6 million from federal grants) that reconstructed four blocks of Jackson Street from 7th to 11th, six blocks of 10th Street from Main Street to Elm Street, and two blocks of Washington Street from 9th to 11th. The block of Jackson Street from 11th to 12th was one of the alternates in the original bid package for the Historic Millwork District. The alternate could not be funded at the time, but City staff planned to request funding in future years. Recently the Marriott Townplace hotel was built along this block, which involved an \$11 million private investment in the Historic Millwork District. Dupaco is currently working on a major renovation of the Voices building at the corner of 10th and Jackson which involves an estimated \$37 million worth of private investment in the Historic Millwork District.

DISCUSSION

The Jackson Street (11th to 12th) Reconstruction Project includes the reconstruction of pavement, replacement of sidewalks, reconstruction of storm sewer and installation of new decorative streetlights. The proposed corridor would match the design elements of the Historic Millwork District but would not include brick and railroad track in the middle of the street. The pavement would be 9-inch PCC concrete pavement. The sidewalks and driveways would be constructed with reverse mix concrete to match the sidewalks in the rest of the Historic Millwork District. The project will include fiber, electrical and communications conduit. This conduit will accommodate the streetlights, and any future parking and camera infrastructure required.

PUBLIC ENGAGEMENT

City staff have sent letters to the two abutting property owners in this corridor during the week of February 3, 2020. The letter asks the abutting property owners to meet and

discuss the project with city staff so potential questions can be answered. Additionally, staff have developed post cards that were sent to the property owners/tenants on Jackson Street up to 14th Street prior to construction. Post cards are also being sent to all properties within the Historic Millwork District boundary. This boundary runs from 5th Street to 12th Street and from Elm Street to White Street. Business owners will also receive a copy of the Road Construction Toolkit that was developed by staff in recent years.

BID RESULTS

The City received six bids on April 9, 2020, for the Jackson Street (11th to 12th) Reconstruction Project. Drew Cook & Sons Excavating Company, Inc. of Dubuque, IA, submitted the low bid in the amount of \$235,688.48. This bid includes special assessments. A summary of the bid proposals received is as follows:

| Contractor Name | Total Bid |
|---|--------------|
| Drew Cook & Sons Excavating Company, Inc. | \$235,688.48 |
| Portzen Construction, Inc. | \$269,932.40 |
| Midwest Concrete, Inc. | \$285,021.30 |
| Eastern Iowa Excavating & Concrete, LLC | \$286,718.35 |
| MDE, LLC dba McDermott Excavating | \$295,275.40 |
| Tschiggfrie Excavating Company | \$327,619.40 |

RECOMMENDATION

I recommend awarding the contract for the Jackson Street (11th to 12th) Reconstruction Project to Drew Cook & Sons Excavating Company, Inc. in the amount of \$235,688.48.

BUDGET IMPACT

The estimate of cost for Jackson Street (11th to 12th) Reconstruction Project is as follows:

| Description | Estimate | Award |
|---------------------------------------|---------------------|---------------------|
| Construction Contract | \$ 297,274.00 | \$235,688.48 |
| Contingency | 29,727.00 | 29,727.00 |
| Construction Engineering & Inspection | 49,050.00 | <u>49,050.00</u> |
| Total Project Cost | <u>\$376,051.00</u> | <u>\$314,465.48</u> |

The project funding summary is as follows:

| CIP | Fund Source | Amount |
|---|---|----------------------|
| 3002552 | Washington Street Reconstruction from 7 th to 9 th St | \$ 235,963.42 |
| 3602552 | Washington Street Reconstruction from 7th to 9th St | 26,365.27 |
| Special Assessment – Street Improvement, Commercial | | 52,136.79 |
| | Total Project Funding | <u>\$ 314,465.48</u> |

Engineering staff recommends using the funding from the Washington Street Reconstruction from 7th to 9th Street project. That project is delayed indefinitely and there is old GO bond money tied up in that funding needing to be spent.

PROPERTY ASSESSMENTS

The average public improvements assessment based on the engineers estimate, including contingency and engineering is \$26,068.39. The assessed properties in this project are both commercial use and therefore not eligible for the normal owner-occupied residential financial assistance. However, the property at 1101 Jackson Street (NRGY LLC) could reduce or eliminate their assessment by making qualifying investments in the property as follows:

- (1) One dollar of assessment will be forgiven for every five dollars of expenses incurred for improvements made but only for improvements which require a building permit and which result in an increase of the assessed valuation of the property. The property owner must provide paid invoices to City for substantiation of the costs incurred.
- (2) One dollar of assessment will be forgiven for every two dollars of expenses incurred for improvements to the primary façade of the property but only if the improvement is approved by the Historic Preservation Commission of the City of Dubuque. The property owner must provide paid invoices to City for substantiation of the costs incurred.

This same opportunity was afforded the other properties in the Historic Millwork District when the last project occurred.

ACTION TO BE TAKEN

The City Council is requested to award the construction contract for the Jackson Street (11th to 12th) Reconstruction Project through the adoption of the enclosed resolution to Drew Cook & Sons Excavating Company, Inc. in the amount of \$235,688.48.

cc: Crenna Brumwell, City Attorney
Jenny Larson, Budget Director
John Klostermann, Public Works Director
Deron Muehring, Civil Engineer

RESOLUTION NO. -20

AWARDING PUBLIC IMPROVEMENT CONTRACT FOR THE JACKSON STREET (11TH TO 12TH) RECONSTRUCTION PROJECT

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

Whereas, sealed proposals have been submitted by contractors for Jackson Street (11th to 12th) Reconstruction Project, (the Project) pursuant to Resolution No. 72-20 and Notice to Bidders published on the City of Dubuque, lowa website and plan room service with statewide circulation on the 3rd day of March 2020.

Whereas, said sealed proposals were opened and read on the 9th day of April 2020 and it has been determined that Drew Cook & Sons Excavating Company, Inc. of Dubuque, Iowa, submitted low bid in the amount of \$235,688.48, and is the lowest responsive, responsible bidder for the Project.

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

That a Public Improvement Contract for the Project is hereby awarded Drew Cook & Sons Excavating Company, Inc. and the City Manager is hereby directed to execute a Public Improvement Contract on behalf of the City of Dubuque for the Project.

| Passed, adopted and approved this <u>2011</u> day | 7 ot <u>Aprii</u> 2020. |
|---|-------------------------|
| | Roy D. Buol, Mayor |
| Attest: | |
| Kevin S. Firnstahl, CMC, City Clerk | |

City of Dubuque

Action Items #2.

ITEM TITLE: Submission of Fiscal Year Ended June 30, 2019

Comprehensive Annual Financial Report (CAFR) and Auditor's Communication with Those Charged with

Governance

SUMMARY: City Manager transmitting the Fiscal Year Ended June 30,

2019 Comprehensive Annual Financial Report (CAFR).

Budget Staff will make a presentation.

A representative from the City's auditing firm, Eide Bailey,

LLP, will be available to answer questions.

Supporting Documentation

SUGGESTED DISPOSITION: Suggested Disposition: Receive and File; Presentation

ATTACHMENTS:

| Description | Туре |
|--|--------------------------|
| Comprehensive Annual Financial Report 6/30/19 - MVM Memo | City Manager Memo |
| CAFR Staff Memo | Staff Memo |
| 6/30/19 CAFR | Supporting Documentation |
| 6/30/19 Compliance Report | Supporting Documentation |
| 6/30/19 Letter to Council | Supporting Documentation |
| FY19 CAFR Staff Presentation (revised) | Supporting Documentation |
| FY19 CAFR Finance Staffing Turnover Chart | Supporting Documentation |
| FY19 CAFR Transit Compliance Memo | Supporting Documentation |

FY19 CAFR Housing CDBG Compliance Changes





TO: The Honorable Mayor and City Council Members

FROM: Michael C. Van Milligen, City Manager

SUBJECT: Submission of Fiscal Year Ended June 30, 2019 Comprehensive Annual

Financial Report (CAFR) and Auditor's Communication with Those

Charged with Governance

DATE: April 16, 2020

The City of Dubuque received an unmodified Auditor's opinion for the Fiscal Year 2019 financial statements. This means that the City's financials are materially accurate, there were no disagreements between City staff and audit staff, and all proposed audit adjustments were made.

The financial audit is performed yearly and is required by the Municipal Oversight Law and governmental auditing standards.

A financial audit is an examination of the financial records of a governmental unit that is conducted in accordance with generally accepted auditing standards. The result of the audit is a report rendered by an independent auditor of how appropriately a government's financial statements depict its financial condition and results of its operations. An independent audit is one performed by persons not in any way affiliated with the government being audited in order to ensure complete objectivity and professionalism.

The independent auditor's opinion will usually fall into one of four categories:

- Unmodified Opinion—The statements present fairly the financial position and results of operations of the government unit on a basis consistent with prior years. This is the so called "clean opinion."
- Modified Opinion—The opinion is like the above but with certain exceptions to generally accepted accounting principles which are clearly explained in the opinion.
- 3. Adverse Opinion—This "bad opinion" states that the financial statements do not fairly present the financial position and the results of operation of the governmental unit. The opinion would include the reasons for the adverse opinion.

4. Disclaimer of Opinion—The auditor cannot render an opinion usually because the financial records are incomplete or the scope of the audit is too restrictive.

In addition to financial audits, auditors perform compliance audits in which the auditor reviews operations in terms of compliance with various laws and regulations regarding financial operations. Compliance audits have always been a vital part of governmental audits.

Although audits are required by lowa law, there are several more fundamental reasons why a local government should have an independent audit:

- The audit provides a professional opinion of the financial condition of the government unit.
- Audited financial statements provide reliable financial information to evaluate the financial health and stability of the governmental unit.
- The auditor should provide recommendations to strengthen and improve the management and efficiency of the governmental unit.
- The audit will ensure that the local government is in compliance with all applicable legal provisions.

As I said, the City of Dubuque received an unmodified Auditor's opinion for the Fiscal Year 2019 financial statements, however, the auditor had several findings and recommendations for improvement and the City is in concurrence with those recommendations. The City has obtained hundreds of millions of dollars in federal and state grants and operational subsidies from multiple different government agencies. It is my responsibility as City Manager to make sure the internal structures exist to support all of the grant reporting requirements. In my attempt to be cost conscious, I expected too much of too few to take on these extra monitoring and tracking duties. Also, the City had some employee retirements, and with the competitive employment environment (when unemployment was under 2%), the City lost some employees to other employers. While the departments competently implemented the grants and managed the programs and projects achieving the intended goals, in some isolated circumstances, not all of the governmental requirements for tracking and reporting were met according to the grant standards.

Corrective action has been taken, new positions have been created and changes made that will support future compliance. City staff had become aware of some of the issues before the audit and changes had already been implemented, but some of the issues were identified through the audit process. Therefore, while corrective action has been taken this Fiscal Year 2019 audit for the year ended June 30, 2019 was completed deep enough into the current fiscal year (FY 2020) that some of these comments will also appear in next year's audit of FY 2020, even though the corrective action has already been taken.

As you will see from the presentation of Finance and Budget Director Jennifer Larson, we believe we now have the right people in the right positions to meet all of the audit and grant administration requirements.

Finance and Budget Director Jennifer Larson will make a presentation and then we are available, along with a representative of the auditing firm Eide Bailey LLP, Partner Brian Unsen, to answer questions.

I respectfully recommend you receive and file the Fiscal Year 2019 annual audit.

Michael C. Van Milligen

MCVM:jh Attachment

cc: Crenna Brumwell, City Attorney

Teri Goodmann, Assistant City Manager Cori Burbach, Assistant City Manager

Jennifer Larson, Director of Finance and Budget





TO: Michael C. Van Milligen, City Manager

FROM: Jenny Larson, Director of Finance and Budget

SUBJECT: Submission of Fiscal Year Ended June 30, 2019 Comprehensive Annual

Financial Report (CAFR) and Auditor's Communication with Those

Charged with Governance

DATE: April 20, 2020

INTRODUCTION

The purpose of this memorandum is to submit the Fiscal Year 2019 CAFR audited by Eide Bailly, LLP, Auditor's Communication with Those Charged with Governance Letter along with the City Finance staff's responses to auditor's findings. The City's independent auditor issued an unmodified opinion or "clean" opinion on the financial statements.

BACKGROUND

lowa state code requires an annual audit by independent certified public accountants or the State Auditor. In addition to meeting the requirements set forth in state statues, the audit also was designed to meet the requirements of an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award (Uniform Guidance).

This Comprehensive Annual Financial Report is in conformance with the standards set by Title 2 U.S. Code of Federal Regulations (CFR) Part 200. This federal regulation mandates audit standards for federal programs.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Separate financial statements are required for Dubuque Metropolitan Area Solid Waste Agency, Dubuque Initiatives and Subsidiaries and Dubuque Convention and Visitors Bureau (CVB) and have been received. The financial information for these entities is included in the City of Dubuque CAFR.

AUDITOR'S COMMUNICATION with THOSE CHARGED with GOVERNANCE

Included is a separate letter from Eide Bailly, LLP. The letter contains audit information required by auditing standards to be communicated to the Mayor and City Council.

ACTION STEP

It is recommended that the City Council receives and files the Fiscal Year 2019 reports identified above and receives and files this communication and related enclosures.

Copies of the financial statements for the Dubuque Metropolitan Area Solid Waste Agency are available in the Finance Department if desired by Council members.

Finance will make a brief presentation at the City Council meeting and Brian Unsen, audit partner from Eide Bailly LLC, will be available for any questions.

JL/cm

Enclosures: Fiscal Year 2019 CAFR

Auditor's Communication with Those Charged with Governance Letter

Auditor's Compliance letter

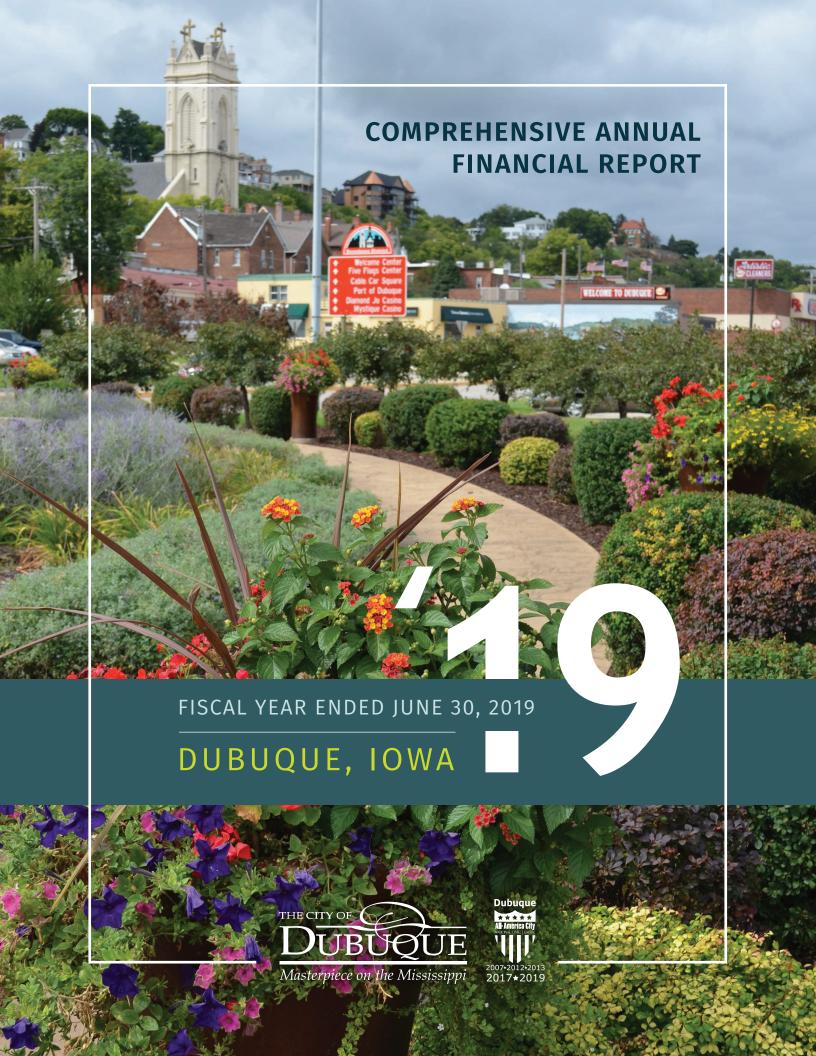
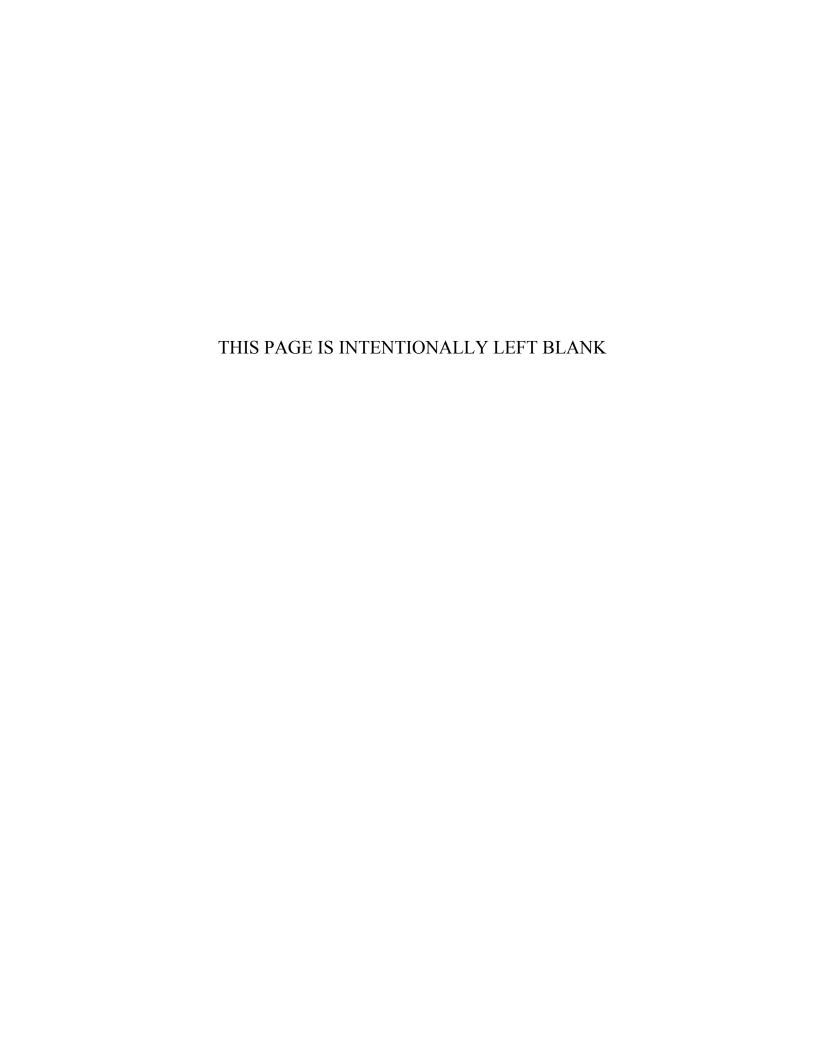
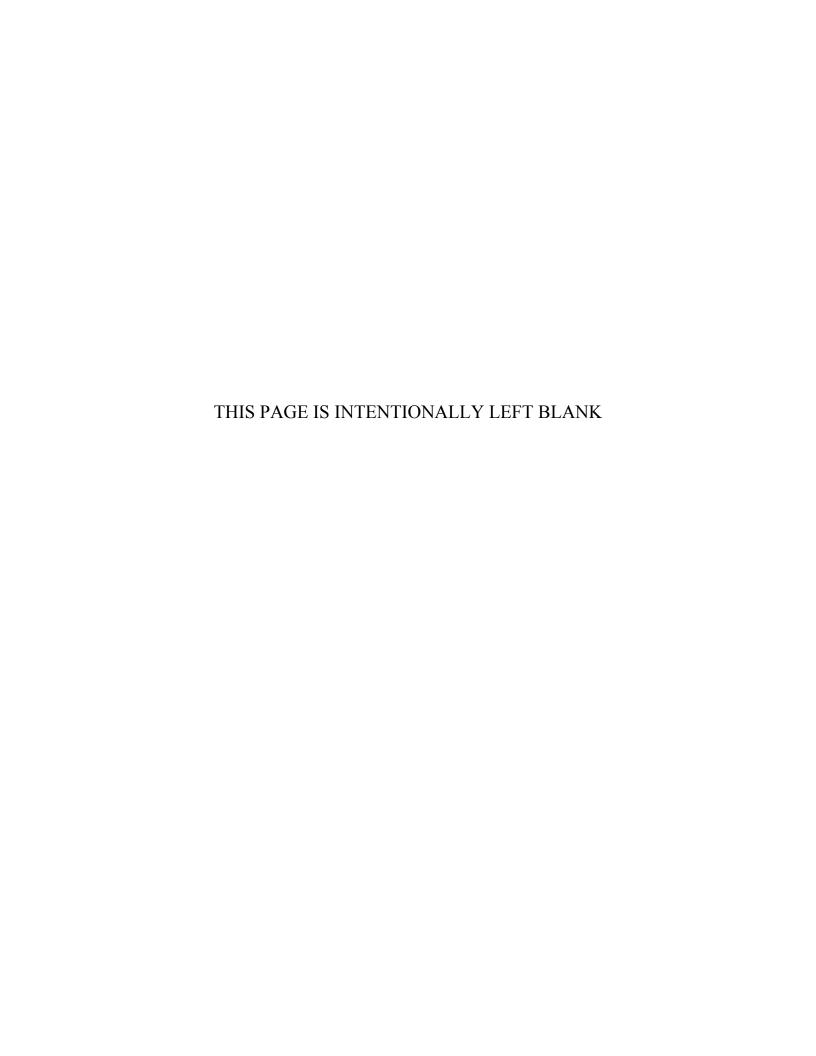


Photo courtesy of: Kelly Goossen

Cover design by: Kristin Hill Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2019 City of Dubuque, Iowa



Introductory Section
June 30, 2019
City of Dubuque, Iowa



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Finance Department 50 West 13th Street Dubuque, Iowa 52001-4805 Office (563) 589-4133 Fax (563) 690-6689 TTY (563) 690-6678 finance@cityofdubuque.org www.cityofdubuque.org

March 30, 2020

Honorable Mayor, City Council Members, and Citizens of the City of Dubuque:

The City of Dubuque, Iowa, pursuant to the requirements set forth by state and federal regulations, hereby submits the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2019. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. Understanding the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and activities of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial operations have been included.

The Code of Iowa requires an annual audit by independent certified public accountants or the State Auditor. The accounting firm of Eide Bailly LLP conducted the audit for fiscal year 2019. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirement, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including the Schedule of Expenditures of Federal Awards, findings, recommendations, and the auditor's report on internal control over financial reporting and compliance with requirements applicable to laws, regulations, contracts, and grants, are included in the Compliance Section of this report. The independent auditors' report is included in the Financial Section of this report.

The City provides a full range of services including: police and fire protection; sanitation services; the construction and maintenance of roads, streets, and infrastructure; inspection and licensing functions; maintenance of grounds and buildings; regional airport; library; recreational activities; and cultural events. In addition to general government activities, the municipality owns and operates enterprises for a water system, water resource and recovery center (wastewater treatment), stormwater system, parking facilities, refuse collection, road salt and public transportation.

This report includes all funds of the City of Dubuque, as well as its component units. Component units are legally separate entities for which the City is financially accountable. This report includes the Dubuque Metropolitan Area Solid Waste Agency (DMASWA), Dubuque Initiatives and Subsidiaries, and Dubuque Convention and Visitors Bureau as discretely presented component units. A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City of Dubuque and to differentiate its financial position and results of operations from those of the City. The City appoints a voting majority to the DMASWA governing board and operates the landfill. Dubuque Initiatives is organized to render service to the City Council of the City of Dubuque on matters of community interest, and in the event of dissolution, any assets or property of the

organization are transferred to the City. Dubuque Convention and Visitors Bureau's purpose is to strengthen the Dubuque area economy by competitively marketing the area as a destination for conventions, tour groups, sporting events, and individual travelers. The organization's board members include one City Council member, the City of Dubuque Mayor, and the City Manager. In the event of dissolution, any assets or property of the organization shall be transferred to the City. The City collects hotel/motel taxes and forwards 50% to Dubuque Convention and Visitors Bureau as the primary source of funds for its operations.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Dubuque's MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE CITY

The City of Dubuque, incorporated in 1833, is located on the Mississippi River in northeast Iowa, adjacent to the states of Illinois and Wisconsin. Julien Dubuque, the city's namesake, first began mining lead in the area now known as Dubuque in 1788. Dubuque is the oldest city in Iowa and has a unique combination of the old and new, ranging from a historic downtown, numerous examples of Victorian architecture, and a Civil War era shot tower, to expanding industrial parks, multiple retail centers, revitalized riverfront and millwork districts and two casinos, one with a pari-mutuel dog track. The City of Dubuque has a stable, diversified economic base and is a major tri-state retail center. The City currently has a land area of 31.6 square miles, and a census 2010 population of 57,637. The U.S. Census Bureau's 2018 population estimate for Dubuque is 57,941. As the largest city in the tri-state area, Dubuque serves as the hub of a trade area with a population estimated at 250,000. As of July 2019, the City's unemployment rate was 2.4%, below the state unemployment rate of 2.5% and the 3.7% national rate.

The City of Dubuque is empowered to levy a property tax on real property located within the city limits. The City has operated under a council-manager form of government since 1920. Policymaking and legislative authorities are vested in the governing council, which consists of a mayor and a six-member council. The city council is elected on a non-partisan basis. The mayor is elected to a four-year term. Council members are elected to four-year, staggered terms with three council members elected every two years. Four of the council members are elected within their respective wards; the mayor and the two remaining council members are elected at-large. The governing council is responsible, among other things, for setting policy, passing ordinances, adopting the budget, appointing committees, and hiring the city manager, city attorney, and city clerk. The city manager is responsible for overseeing the day-to-day operations of the government, making recommendations to the city council on the budget, and other matters, appointing the heads of the government's departments, and hiring employees.

ECONOMIC CONDITION AND OUTLOOK

The economic condition and outlook of Dubuque continues to thrive. The City's economy has a diverse employer base including manufacturing, technology, health services, insurance, education, and government. The top 10 employers in the area employ less than 19% of the total workforce and cover five different industries, which insulates the City against the negative impact from a downturn in any one area of the economy. Several industry experts and associations have recognized the community's efforts to diversify its economy.

Industrial

Dubuque Industrial Center West (DICW): Over 550 saleable acres were acquired in 1997. The DICW comprises 36 businesses with two additional businesses scheduled to arrive within the next 18 months. In November 2017, the Iowa Economic Development Authority (IEDA) announced that a "development-ready" site near Dubuque's Industrial Center West is the latest industrial site to achieve certification through the Iowa Certified Sites Program. It joins 18 other sites in the state that have been designated as project-ready. The city-owned property consists of six parcels covering 163 total acres, of which 103 acres are developable. Medline Industries, Inc. announced plans to invest in a new 130,000-square-foot facility in the Dubuque Industrial Center West. The medical supply company will add more than 100 jobs and invest nearly \$20 million in the new customer service facility to be located on Innovation Drive. This project is scheduled to be completed, with the new building occupied, by the end of 2019. Universal Tank and Fabrication announced in November of 2017 that it plans to expand their operations. This locally-grown company manufactures high-quality pressure vessels and tanks for customers across the country. Universal Tank opened in October 2007 starting with 24 employees. Today this company employs more than 50 with plans to grow.

Dubuque Industrial Center South (DICS): In May 2017, Flexsteel Industries announced plans to relocate their manufacturing operations to a new site in the Dubuque Industrial Center South. The company will invest over \$28 Million to construct and equip a new state-of-the-art, 250,000-square-foot facility. The new facility has been operational since January 2019. This project came as a welcome development after months of collaboration by private and public entities.

Dubuque Technology Park: Located on the south side of the City is a 100-acre park designed to accommodate growing office businesses. Eight businesses are currently located in the park.

Commercial and Retail

Downtown Development: Over \$780 million has been invested in the downtown area in building rehabilitation, new construction, and public improvements where more than 9,000 people work. Over 350 IBM employees work on two renovated floors of the nine-story Roshek Building where Heartland Financial relocated existing staff to the third and fourth floors. RSM US LLC occupies a portion of the second floor. Cottingham & Butler, headquartered in Dubuque and the nation's 30th largest insurance broker, has invested over \$4.7 million and added over 200 employees to its Dubuque staff bringing their total local employment to nearly 700.

Historic Millwork District: The Historic Millwork District is saturated with history. It imbues the area with authenticity and character while offering valuable lessons about the importance of sustainable urban design strategies. Dubuque's Historic Millwork District is a keystone to the region's aggressive economic development strategy. With one million square feet of historic warehouse space ideal for urban mixed-use development, the District is perfectly suited to attract entrepreneurs, designers, residents, institutions, and businesses prepared to fuel Dubuque's globally competitive and sustainable economy. The District is currently home to multiple eateries, breweries, and shopping venues. To date, nearly \$100 million has been invested into the transformation of the Millwork District and it is attracting entrepeneurs, residents, institutions, and businesses that are fueling Dubuque's competitive economy.

Construction of a 54-room Marriot Townplace Suite extended-stay hotel broke ground in June 2017 and opened in the spring of 2019. The four-story hotel is in the Historic Millwork District and was designed to model the existing architecture in the area.

Brewery Neighborhood Conservation District: The former Dubuque Brewing and Malting Company complex (aka H&W Building) is a collection of buildings constructed primarily of red brick between 1896 and 1934 on the northeast corner of Jackson and 30th Streets. The complex is eligible for the National

Register of Historic Places and is in Dubuque's Brewery Neighborhood Conservation District. The southern portion of the building was purchased by 3000 Jackson LC in March 2017 and work to restore the building began. The new owner obtained a demolition permit to deconstruct the unsound section of the structure and plan to stabilize and make immediate repairs to prevent further deterioration. Although a portion of the historic structure will be demolished, there are plans to repair, stabilize, and eventually completely restore the property in the future. This is anticipated to be a \$30 million project.

Commercial Development: Fiscal Year 2019 was an exceptional year for commercial development as many businesses broke ground on new projects in Dubuque. The Plaza 20 retail center was chosen to be the site of a new VA Clinic that will occupy approximately 22,000 sq,ft. of the former K-Mart building and JoAnn Fabric is currently remodeling approximately 30,000 square feet of the former K-Mart building. In addition plans for a new Sonic Drive-Thru have been submitted for the northside of Plaza 20.

Plan review and construction bgan on Phase I of the Mt. Carmel campus for constrction of a new senior housing development by BVM-PHS Senior Housing, Inc. When all four phases are completed, a total of 450 dwelling units will be available.

Health Services

ENT Medical Building completed construction of a new 9,000 sq. ft. medical facility along Cedar Cross Road in the summer of 2019.

Mercy Medical Center along with Medical Associates Clinic has begun construction of a \$25 million project to build a two-story building east of the hospital to serve as a hematology/oncology outpatient clinic. Iowa Health Facilities Council did grant their approval for a certificate of need for a linear acceletor included in the project.

Education

The Dubuque community takes great pride in the quality of its educational system and it is a top priority for Dubuque citizens and leaders. Dubuque's public-school system was ranked #7 out of 2,200 school districts nationwide.

The Dubuque community schools district provides K-12 education through 11 elementary schools, three junior high schools, one middle school, and three high schools. Dubuque also offers two private school systems accredited by the State of Iowa. Holy Family Catholic Schools offers K-12 education at four elementary schools, one K-5 Spanish Immersion Program, a middle school, and a high school. The Dubuque Lutheran School offers K-5 education at one elementary school.

Dubuque boasts three private, liberal arts colleges offering a wide variety of undergraduate and graduate degree programs, a community college with a diverse certificate and degree programs, and a Bible college. The tri-state area features an additional state university and two more community colleges for a total of 18,000 college students. The University of Dubque began the building permit process for a 17,000 square foot Welcome Center addition and a new 4,000 square foot student clinic

Dubuque Hempstead is amid a 27,000 sq. ft. aquatic facility on the north side of the school.

The City's recent awards and recognition from a variety of sources include:

 The National Civic League named Dubuque a 2019 All-America City. This makes the fifth time in twelve years Dubuque has received this award which recognizes communities whose citizens work together to identify and tackle community-wide challenges and achieve uncommon results. Dubuque received the 2019 award for the civic infrastructure built on the Inclusive Dubuque network of over 60 partners working to advance justice and social equity, and Imagine Dubuque 2017: A Call to Action, the comphrensive planning process that collected input from 6,000 residents to identify a roadmap for Dubuque's future. The application and presentation also featured three projects deonstrating how partners are impacting health outcomes for all residents. "Health Care for All" highlights the progress Crescent Community Health Center has made, the impact of the Pacific Islander Health Prject, and the recent work of the Brain Health Task Force. The Bee Branch Creek Restoration Project was the seond project highlighted and the collaborative work happening by the Dubuque Easts Well coalition to increase access to healthy local foods is the third.

• In 2018, Dubuque became a LEED-Certified City. As one of the 75 STAR-certified cities and counties in the U.S., Dubuque was recently named a LEED Certified City. STAR stands for Sustainability Tools for Assessing and Rating Communities. STAR Communities is a national framework for measuring and advancing local government's environmental, economic and community efforts to achieve sustainability. Leadership in Energy and Environmental Design, or LEED, for Cities is a program from the U.S. Green Building Council (USGBC) that advances healthy, green, and economically strong cities and communities.

MAJOR INITIATIVES

For the Year. The City of Dubuque staff, following the adopted priorities of the mayor and city council, has been involved in a variety of projects throughout the year. These projects reflect the City's commitment to continue to provide high quality services to the residents and stakeholders of Dubuque within the budget guidelines set by the mayor and city council.

Bee Branch Watershed Flood Mitigation Project: The City's \$232 million Bee Branch Watershed Flood Mitigation Project is a 20-year, multi-phased investment to mitigate flooding, improve water quality, stimulate investment, and enhance quality of life within the Bee Branch Watershed. The City has received more than \$160 million in state and federal funds for the project. The \$60 million Upper Bee Branch Creek Restoration phase of the project was completed, and a ribbon-cutting ceremony was held in July 2017 to celebrate the opening of the Bee Branch Creek Greenway. The \$25.9 million Bee Branch Creek Railroad Culverts Project was awarded in early 2019 and construction is underway. When complete in the summer of 2021, the improvements will increase the level of flood proectection for over 1,300 homes and businesses from a 1 in 75- year rain event to a 1 in 500 - year rain event.

In 2016, the City of Dubuque was awarded a total of \$31.5 million through the U.S. Department of Housing & Urban Development (HUD) National Disaster Resilience Competition (NDRC) Grant awarded to the State of Iowa's "Iowa Watershed Approach." This total includes \$8.4 million for the Bee Branch Healthy Homes Resiliency Program in the form of five-year forgivable loans to improve 320 housing units, including owner-occupied homes; single-unit rentals; and small, multi-family residential units. The grant will also provide \$23.1 million for stormwater infrastructure improvements related to the Bee Branch Watershed Flood Mitigation Project. Specifically, this includes \$9 million towards the \$18 million project to install culverts to pass floodwaters from the Upper Bee Branch to the Lower Bee Branch through the railway yard on Garfield Avenue. The grant will also provide \$11.5 million towards the \$15.4 million project to provide drainage improvements from the Bee Branch Creek to the west along 22nd Street up Kaufmann Avenue all the way to Kane Street. Finally, the grant will provide \$2.6 million towards the \$11.3 million project to provide drainage improvements from the Bee Branch Creek to the west along 17th Street to West Locust Street and along West Locust Street towards Kirkwood Street. The HUD Resiliency Grant will expedite the completion of the Bee Branch Watershed Flood Mitigation Project, expanding its scope to lessen the flood damage caused by future flash floods.

As part of the Bee Branch project, the City will convert 240 alleys in the Bee Branch Watershed to "green alleys" which feature permeable concrete pavers. These specifically designed pavers allow water to pass through the surface and filter into the soil below. The green alleys are expected to reduce the amount of stormwater run-off in the watershed by up to 80 percent and prevent flooding. In addition to reducing stormwater run-off, the green alleys will replenish ground water and help prevent pollutants on roadways from running off into the storm sewer system, and ultimately, the Mississippi River. As of fall 2018, more than 80 alleys have been completed.

Jule Operations and Training Center: The City of Dubuque's Public Transit Division, completed the Jule Operations and Training Center (JOTC) in Spring, 2018. The 41,000-square-foot facility replaced the century-old facility on Central Avenue and provides numerous operating efficiencies. The JOTC was constructed on a city-owned, Superfund site. The facility includes bus storage, dispatch and administrative offices, indoor classroom and outdoor vehicle training areas. The \$6.8 million project was supplemented with nearly \$5.3 million in state and federal funds.

Southwest Arterial: In 2013, the City of Dubuque and the Dubuque Metropolitan Area Transportation Study (DMATS) successfully negotiated a Memorandum of Understanding with the Iowa Department of Transportation (Iowa DOT) for the transfer of jurisdiction of the Southwest Arterial / U.S. Hwy 52 project, a 6.1-mile, four-lane, divided freeway with priority-one access control and will provide an alternative route for traffic through southwestern Dubuque. It will connect the Dubuque Technology Park on U.S. Hwy 61 / 151 with the new Dubuque Industrial Center West and the existing Dubuque Industrial Center near U.S. Hwy 20 / Dodge. Property acquisition was completed in 2016 and a groundbreaking ceremony was held in October 2016. Extensive construction is currently under way between US20 to US61-151. Highway paving will occur during the 2019 construction season. The Iowa DOT, DMATS, Dubuque County, and the City of Dubuque have budgeted - \$160 million to complete the 4-lane construction of the Southwest Arterial and is scheduled for completion in the summer of 2020.

Following the completion of the Southwest Arterial, the project has the potential to generate \$80 million in property taxes, \$1.67 billion in economic output, \$653 million in labor income, and \$1.02 billion in value added from 2021 to 2030. The Southwest Arterial will also annually generate \$135 million in state and local taxes and \$130 million in federal tax from new economic development, as well as save \$30 million for the 10-year period. This project will also generate \$16 million in property tax, \$304 million in economic output, \$24 million in state and local taxes, and \$24 million in federal taxes due to economic development, in addition to \$3 million in safety savings from 2030 onwards. Side benefits include removing over 500 commercial vehicles a day from downtown streets and encouraging redevelopment on Central Avenue and White Street. Almost 1,000 trucks per day will be removed from U.S. Hwy 20 / Dodge. Additional traffic will be removed from Kelly Lane, Fremont Avenue, Cedar Cross Road, Rockdale Road, and other residential streets.

For the Future. The mayor and city council will continue to take action to achieve their goals of maintaining a strong local economy, sustaining stable property tax levies, and enhancing the safety and security of residents through neighborhood vitality. City staff will work to implement the city council's vision for Dubuque. A program of comprehensive service reviews has continued as a vehicle for analyzing City services, identifying opportunities for improvement, and determining areas of possible cost reductions. The goal of the service review program is to ensure that services desired by the citizens are provided in the most cost effective and efficient method possible. The city council's goals for the next five years and beyond include the following:

- Robust Local Economy: Diverse Businesses and Jobs with Economic Prosperity
- Vibrant Community: Healthy and Safe
- Livable Neighborhoods and Housing: Great Place to Live

- Financially Responsible, High-Performance City Organization: Sustainable, Equitable, and Effective Service Delivery
- Sustainable Environment: Preserving and Enhancing Natural Resources
- Partnership for a Better Dubuque: Building Our Community that is Viable, Livable, and Equitable Diverse Arts, Culture, Parks, and Recreation Experiences and Activities
- Connected Community: Equitable Transportation, Technology Infrastructure, and Mobility

FINANCIAL INFORMATION

Internal Controls: City management is responsible for establishing and maintaining internal controls to ensure that the assets of the government are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

Single Audit: As a recipient of federal and state financial assistance, the City of Dubuque's government is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws, regulations, contracts, and grants related to those programs. These internal controls are subject to periodic evaluation by management.

As a part of the City's single audit described earlier, tests are made to determine the adequacy of internal controls, including that portion related to federal programs, as well as to determine that the government has complied with applicable laws, regulations, contracts, and grants.

Budgeting Controls: In addition, the government maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the city council. All funds, except for fiduciary fund types which include pension trust funds, private purpose trust funds, and agency funds are included in the annual budget process. The level of budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is established by state programs. The government also maintains an encumbrance accounting system as one technique for accomplishing budgetary control. Encumbered amounts lapse at year-end; however, encumbrances generally are re-appropriated as part of the following year's budget. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Cash Management: Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, federal agency obligations, and authorized mutual funds. The City (including DMASWA) received cash basis investment earnings of \$1,995,330 for the year. The investment policy adopted by the city council stresses the importance of capital preservation. The policy directives intend to minimize credit and market risks while maintaining a competitive yield on the portfolio.

Risk Management: The City of Dubuque is a member of a statewide risk pool for local governments, the Iowa Communities Assurance Pool (ICAP). The coverage for general and auto liability, as well as public official and police professional liability are acquired through this pool. Workers' compensation coverage up to \$750,000 for each accident is provided through self-insurance. The accumulated reserve provision for such claims reflected a \$592,470 net position as of June 30, 2019. The City has also established a self-insurance plan for medical, prescription drug, and short-term disability. The accumulated reserve provision for such claims equaled \$4,793,496 as of June 30, 2019. All self-insured health plans are certified as actuarially sound and certificates of compliance have been filed with the State of Iowa.

Bond Rating: Moody's Investors Service assigned a Aa3 rating to the \$2.2M GO Bonds, Series 2019A and \$860,000M Taxable GO Refunding Bonds, Series 2019B and \$4.2M GO Refunding Bonds, Series 2019C.

Moody's maintained a Aa3 rating on outstanding general obligation unlimited tax (GOULT) debt; a Aa3 rating on outstanding second lien sales tax increment debt that is ultimately backed by an unlimited property tax pledge; and an A2 rating on outstanding senior lien sales tax increment revenue bonds. The ratings incorporate the city's growing economy bolstered by the role as a regional economic center for northeast Iowa; revenue raising flexibility thorugh multiple property tax levies; relatively low resident income level and and elevated leverage related to debt and pensions. In September 2019, Moody's also affirmed the A2 rating on the water revenue debt. The A2 rating incorporates the system's large and diverse customer base and unlimited rate setting authority and moderate debt burden with limited plans for future debt issuance. The rating also considers the system's strong debt service coverage and liquidity.

Moody's provides credit ratings and research covering debt instruments and securities. The purpose of Moody's ratings is to provide investors with a simple system to gauge future relative creditworthiness of securities. The firm uses nine rating classifications to designate least credit risk to greatest credit risk: Aaa, Aa, A, Baa, Ba, B, Caa, Ca, and C. Moody's appends numerical modifiers 1, 2, and 3 to each rating classification.

AWARDS AND ACKNOWLEDGEMENTS

Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dubuque, Iowa, for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. This was the 31st consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

GFOA also awarded a Distinguished Budget Presentation Award to the City of Dubuque, Iowa, for its annual budget for the fiscal year ended June 30, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This was the 14th consecutive year that the City has achieved this prestigious award. This award is valid for a period of one year.

The City of Dubuque's investment policy was awarded the Certification of Excellence in July 2009 by the Association of Public Treasurers of the United States and Canada. The investment policy is reviewed every five years by the APT US&C. The investment policy was successfully recertified in 2016.

Acknowledgments: The preparation of this report could not be accomplished without the efficient and dedicated services of the entire Finance Department staff. We also thank the mayor and city council for their interest and support in planning and conducting the financial operations of the City of Dubuque in a responsible and progressive manner. We also thank the independent certified public accountants, Eide Bailly LLP, whose competent assistance and technical expertise have enabled the production of this report.

Sincerely,

Michael C. Van Milligen

City Manager

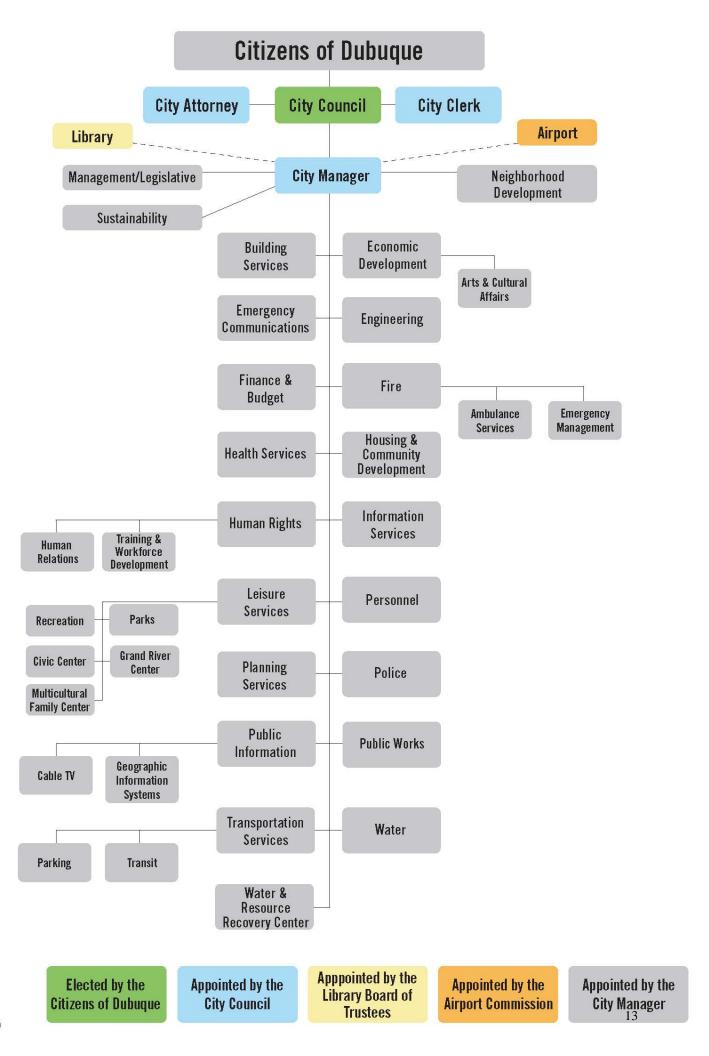
Mechal Van Alligen

Jennifer M. Larson

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Director of Finance and Budget

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CITY OF DUBUQUE, IOWA

OFFICIALS JUNE 30, 2019

CITY COUNCIL

Roy D. Buol Mayor

Ric W. Jones

David T. Resnick

Brett M. Shaw

Council Member – At Large

Council Member – At Large

Council Member – 1st Ward

Laura J. Roussell

Council Member – 2nd Ward

Danny Sprank

Council Member – 3rd Ward

Brad M. Cavanagh

Council Member – 4th Ward

COUNCIL APPOINTED OFFICIALS

Michael C. Van Milligen City Manager
Barry A. Lindahl Senior Counsel
Crenna M. Brumwell City Attorney

Maureen A. Quann Assistant City Attorney

Kevin S. Firnstahl City Clerk

DEPARTMENT MANAGERS

Todd E. DalsingAirport ManagerCori L. BurbachAssistant City ManagerTherese H. GoodmannAssistant City ManagerDavid A. JohnsonBuilding Services Manager

Gus N. Psihoyos City Engineer

Jill M. ConnorsEconomic Development DirectorJennifer M. LarsonDirector of Finance and Budget

Jennifer J. Raber Finance Manager Rick A. Steines Fire Chief

Mary Rose Corrigan Health Services Manager

Alexis M. Steger Housing and Community Development Manager

Kelly R. Larson Human Rights Director
Christine A. Kohlmann Information Services Manager
Marie L. Ware Leisure Services Manager

Susan A. Henricks Library Director

Jerelyn N. O'Connor Neighborhood Development Specialist

Shelley M. Stickfort
Randy W. Gehl
John L. Klostermann
Laura B. Carstens

Human Resources Manager
Public Information Officer
Public Works Director
Planning Services Manager

Mark M. Dalsing Police Chief

Gina S. Bell

V Renee Tyler

Denise C. Blakeley Ihrig

Sustainable Community Coodinator

Transportation Services Director

Water Department Manager

William J. O'Brien Water & Resource Recovery Center Manager



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Dubuque Iowa

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

June 30, 2018

Executive Director/CEO

Christopher P. Morrill

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Financial Section
June 30, 2019
City of Dubuque, Iowa

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Independent Auditor's Report

To the Honorable Mayor and Members of the City Council City of Dubuque, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dubuque, Iowa as of and for the year ended June 30, 2019 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Dubuque Initiatives and Subsidiaries, which represent 34 percent, 42 percent, and 32 percent, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Dubuque Initiatives and Subsidiaries, is based on the report of the other auditors. 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. The financial statements of Dubuque Initiatives and Subsidiaries and Dubuque Convention and Visitors Bureau, discretely presented component units, were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity'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.

Opinions

In our opinion, based on our audit report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dubuque, lowa, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods or preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Dubuque, Iowa's financial statements. The introductory section, combining nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2020, on our consideration of the City of Dubuque, Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Dubuque, Iowa March 30, 2020

Esde Saelly LLP

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This section of the City of Dubuque's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended on June 30, 2019. Please read it in conjunction with the transmittal letter at the front of this report and the City's financial statements found in the next section of this report.

FINANCIAL HIGHLIGHTS

- The net position of the City of Dubuque increased to \$571,955,020 compared to net position of \$546,413,451 for fiscal year 2018.
- Governmental program revenues increased by \$3,041,677 from fiscal year 2018. This increase was due largely in part to a significant increase in grant revenues in public works in relation to the HUD Resiliency grant.
- The City's business type activities program revenues increased \$1,274,743. Charges for services increased \$495,583. Water (3%), sewer (3%), stormwater (6.74%), and refuse (1.72%) rates were increased in fiscal year 2019. The Stormwater Fund had a \$4,400,028 State of Iowa Flood Mitigation grant (Sales Tax Increment) for the Bee Branch Creek Restoration project. Capital contributions from outside developers was \$1,815,431 for completed subdivisions. Capital contributions received from governmental funds were \$7,130,614 and are shown in the transfers line and are detailed out in Note 5.
- Program expenses of the City's governmental activites decreased approximately 3.1%, or \$2,895,086 from fiscal year 2018 to fiscal year 2019. The decrease was seen in community and economic development, which is due to a decrease in expenditures related to the HUD Resiliency grant and a decrease in loans to developers.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. This discussion and analysis is intended to serve as an introduction to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business. The paragraphs below provide a brief description of the government-wide financial statements.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between assets plus deferred outflows, and liabilities plus deferred inflows reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. To assess the overall health of the City, you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's infrastructure.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods such as uncollected taxes and earned but unused sick and vacation leave.

The government-wide financial statements include not only the City itself (known as the primary government), but also three other legally separate entities (known as component units), the Dubuque Metropolitan Area Solid Waste Agency (DMASWA), Dubuque Initiatives (DI) and Subsidiaries, and the Dubuque Convention and Visitors Bureau (CVB) for which the City of Dubuque is considered financially accountable. Financial information for DMASWA, DI, and CVB are reported separately from the financial information presented for the primary government. The Dubuque Metropolitan Area Solid Waste Agency, Dubuque Initiatives and Subsidiaries, and Dubuque Convention and Visitors Bureau issue separate financial statements. Dubuque Initiatives and Subsidiaries' financial statements are prepared on a calendar year basis while the Dubuque Metropolitan Area Solid Waste Agency's and Dubuque Convention and Visitors Bureau's financial statements are prepared on the same fiscal year basis as the City of Dubuque.

The government-wide financial statements are divided into two categories:

Governmental activities. This category consists of services provided by the City that are principally supported by taxes and intergovernmental revenues. Basic City services such as police, fire, public works, planning, parks, library, and general administration are governmental activities.

Business-type activities. These activities are supported primarily by user fees. The services provided by the City in this category include water, sewer, storm water, refuse, salt, parking, transit and the America's River Project.

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with legal requirements for financial transactions and reporting. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances are followed by a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains four individual major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, tax increment financing fund, community development fund and debt service fund, all of which are considered to be major funds. Data from all other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City legally adopts an annual budget by function. A budgetary comparison schedule has been provided.

Proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprises funds to account for its sewer, water, storm water, and refuse utilities, transit service, parking facilities, salt, and America's River Project. Internal service funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its engineering services, garage services, stores/printing, health insurance, and workers' compensation. The City's internal service funds predominately benefit the governmental activities and have been included in the governmental activities in the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City has three fiduciary funds, an agency fund reporting resources held for the Dubuque Racing Association for improvements at the greyhound racing facility, an agency fund used for reporting resources from Mediacom for purchasing equipment relevant to public, educational, and governmental (PEG) access broadcasting and an agency fund used for reporting resources held for the decomissioning of the prior Flexsteel site.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budget and actual results of the City, the City's proportionate share of the net pension liability and related contributions for both of the City's pension plans, and the schedule of changes in total OPEB liability.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds, internal service funds, and agency funds, are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position. As noted earlier, net position may serve as a useful indicator of a government's financial position when observed over time. The analysis that follows focuses on the change in net position for the governmental and business-type activities.

The largest part of the City's net position reflects its net investment in capital assets such as land, buildings, infrastructure, machinery, and equipment less any related debt used to acquire those assets that is still outstanding. The debt related to the investment in capital assets is liquidated with resources other than capital assets. Restricted net position represents resources subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, legislation, or other legal requirements.

CITY OF DUBUQUE'S NET POSITION

| | Government | tal Activities | Business-ty | pe Activities | Total | | | |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--|--|
| | 2019 | 2018 | 2019 | 2019 2018 | | 2018 | | |
| Current and other assets | \$ 106,778,226 | \$ 98,759,738 | \$ 40,258,747 | \$ 41,127,304 | \$ 147,036,973 | \$ 139,887,042 | | |
| Capital assets | 420,219,770 | 417,486,552 | 351,502,432 | 341,272,457 | 771,722,202 | 758,759,009 | | |
| Total assets | 526,997,996 | 516,246,290 | 391,761,179 | 382,399,761 | 918,759,175 | 898,646,051 | | |
| Deferred outflows of resources | 12,964,250 | 13,056,573 | 1,486,850 | 1,698,734 | 14,451,100 | 14,755,307 | | |
| Long-term liabilities | 119,522,431 | 122,035,984 | 184,920,514 | 191,234,961 | 304,442,945 | 313,270,945 | | |
| Other liabilities | 15,275,931 | 13,787,948 | 12,499,475 | 10,538,592 | 27,775,406 | 24,326,540 | | |
| Total liabilities | 134,798,362 | 135,823,932 | 197,419,989 | 201,773,553 | 332,218,351 | 337,597,485 | | |
| Deferred inflows of resources | 28,519,375 | 29,021,411 | 517,529 | 369,011 | 29,036,904 | 29,390,422 | | |
| Net position: | | | | | | | | |
| Net investment in capital assets | 385,005,220 | 379,040,697 | 179,561,228 | 168,205,523 | 564,566,448 | 547,246,220 | | |
| Restricted | 28,321,603 | 27,269,997 | 3,131,716 | 3,053,616 | 31,453,319 | 30,323,613 | | |
| Unrestricted | (36,682,314) | (41,853,174) | 12,617,567 | 10,696,792 | (24,064,747) | (31,156,382) | | |
| Total net position | \$ 376,644,509 | \$ 364,457,520 | \$ 195,310,511 | \$ 181,955,931 | \$ 571,955,020 | \$ 546,413,451 | | |

Net position of the governmental activities increased \$12,186,989 over fiscal year 2018 balance of \$364,457,520. Governmental activities had \$2,704,343 of capital assets donated from developers and the federal government and a contribution of land from the component unit Dubuque Metropolitan Area Solid Waste Agency of \$183,393. Overall grant revenues increased by \$4,897,402. This was primarily due to the public works grant for the HUD Resiliency grant.

Net position for the business-type activities increased \$13,354,580 over fiscal year 2018 of \$181,955,931. Charges for services increased \$495,583. Grants increased \$779,160. The increase in net position is primarily due to transfers of capital assets from governmental funds of \$7,130,614.

A portion of the City's net position \$31,453,319 or 5.5% represents resources that are subject to external restrictions on how they may be used.

At the close of fiscal year 2019, the City has negative total unrestricted net position. The government-wide negative unrestricted results from TIF (governmental activities) debt being used to finance capital assets of the business-type activities, along with \$50,051,502 in pension liability and \$6,121,366 in OPEB Liability.

Governmental activities. Taxes are the largest source of governmental revenues with property taxes of \$37,973,888 in 2019. Other governmental revenues included gaming \$8,730,986, local option sales taxes \$8,940,109, and charges for services \$16,138,161.

Governmental operating expenses during 2019 totaled \$94,000,641. The largest programs were public safety of \$29,637,417, public works of \$24,835,035, community and economic development of \$15,837,039, and culture and recreation of \$12,916,646.

Business-type activities. Operating revenue increased \$495,583. Operating expenses increased from \$31,981,878 in 2018 to \$34,100,914 in 2019. The increase was primarily in supplies and services expenses. Nonoperating expenses consist of interest expense of \$4,791,204. Investment earnings increased from \$268,283 in 2018 to \$798,497 in 2019.

CITY OF DUBUQUE CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

| | Governmental Activities | | | Business-type Activities | | | | Total | | | |
|------------------------------------|-------------------------|----|-------------|--------------------------|-------------|----|-------------|-------|-------------|----|-------------|
| | 2019 | | 2018 | | 2019 | | 2018 | | 2019 | | 2018 |
| Revenues: | | | | | | | | | | | |
| Program revenues | | | | | | | | | | | |
| Charges for services | \$ 16,138,161 | \$ | 17,993,886 | \$ | 34,258,453 | \$ | 33,762,870 | \$ | 50,396,614 | \$ | 51,756,756 |
| Operating grants and contributions | 23,198,271 | | 21,569,356 | | 1,917,366 | | 1,648,403 | | 25,115,637 | | 23,217,759 |
| Capital grants and contributions | 11,048,200 | | 7,779,713 | | 6,215,459 | | 5,705,262 | | 17,263,659 | | 13,484,975 |
| General revenues | | | | | | | | | | | |
| Property taxes | 37,973,888 | | 39,632,246 | | - | | - | | 37,973,888 | | 39,632,246 |
| Local option sales tax | 8,940,109 | | 8,610,948 | | - | | - | | 8,940,109 | | 8,610,948 |
| Hotel/motel tax | 2,113,273 | | 2,286,469 | | - | | - | | 2,113,273 | | 2,286,469 |
| Utility franchise fees | 5,072,350 | | 4,832,958 | | - | | _ | | 5,072,350 | | 4,832,958 |
| Gaming | 8,730,986 | | 8,062,251 | | - | | - | | 8,730,986 | | 8,062,251 |
| Unrestricted investment earnings | 1,858,476 | | 688,769 | | 798,497 | | 268,283 | | 2,656,973 | | 957,052 |
| Gain on sale of capital assets | 94,980 | | 309,857 | | 80,479 | | 4,680 | | 175,459 | | 314,537 |
| Total revenues | 115,168,694 | | 111,766,453 | | 43,270,254 | | 41,389,498 | | 158,438,948 | | 153,155,951 |
| Expenses: | | | | | | | | | | | |
| Public safety | 29,637,417 | | 29,482,962 | | - | | - | | 29,637,417 | | 29,482,962 |
| Public works | 24,835,035 | | 20,393,871 | | - | | - | | 24,835,035 | | 20,393,871 |
| Health and social services | 1,442,658 | | 883,217 | | - | | _ | | 1,442,658 | | 883,217 |
| Culture and recreation | 12,916,646 | | 14,323,710 | | - | | - | | 12,916,646 | | 14,323,710 |
| Community and economic | | | | | | | | | | | |
| development | 15,837,039 | | 21,109,384 | | - | | - | | 15,837,039 | | 21,109,384 |
| General government | 5,944,116 | | 7,573,081 | | - | | - | | 5,944,116 | | 7,573,081 |
| Interest on long-term debt | 3,387,730 | | 3,129,502 | | - | | - | | 3,387,730 | | 3,129,502 |
| Sewage disposal works | - | | - | | 12,177,352 | | 11,614,347 | | 12,177,352 | | 11,614,347 |
| Water utility | - | | - | | 7,892,423 | | 7,109,421 | | 7,892,423 | | 7,109,421 |
| Stormwater utility | - | | - | | 7,025,525 | | 6,159,039 | | 7,025,525 | | 6,159,039 |
| Parking facilities | - | | _ | | 2,850,531 | | 2,866,510 | | 2,850,531 | | 2,866,510 |
| America's River Project | - | | _ | | 19,874 | | 10,143 | | 19,874 | | 10,143 |
| Refuse collection | - | | _ | | 4,215,881 | | 4,244,551 | | 4,215,881 | | 4,244,551 |
| Transit system | - | | - | | 4,533,060 | | 4,722,979 | | 4,533,060 | | 4,722,979 |
| Salt | | | _ | | 182,092 | | 119,421 | | 182,092 | | 119,421 |
| Total expenses | 94,000,641 | | 96,895,727 | | 38,896,738 | | 36,846,411 | | 132,897,379 | | 133,742,138 |
| Increase in net position | | | | | | | | | | | |
| before | 21,168,053 | | 14,870,726 | | 4,373,516 | | 4,543,087 | | 25,541,569 | | 19,413,813 |
| Transfers | (8,981,064) | | (5,423,015) | | 8,981,064 | | 5,423,015 | | - | | - |
| Increase in net position | 12,186,989 | | 9,447,711 | | 13,354,580 | | 9,966,102 | | 25,541,569 | | 19,413,813 |
| Net position, beginning | 364,457,520 | | 355,009,809 | | 181,955,931 | | 171,989,829 | | 546,413,451 | | 526,999,638 |
| Net position, ending | \$ 376,644,509 | \$ | 364,457,520 | \$ | 195,310,511 | \$ | 181,955,931 | \$ | 571,955,020 | | 546,413,451 |

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Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

The City's governmental funds reported a combined fund balance of \$62,912,469 at June 30, 2019. \$5,706,879 is in nonspendable for inventory, receivables, and prepaid items. \$69,412 is nonspendable endowment corpus. \$34,597,019 is restricted for debt service and bond ordinance, road use tax funds, capital improvements, community development programs, employee benefits, endowments, and various grants. Council ordinance has committed \$3,009,111 for capital improvements. \$1,438,616 is assigned for capital improvements and equipment. This leaves \$18,091,432 for unassigned fund balances in the government funds.

The General Fund's fund balance reserve goal is 20% of revenues. The fund balance of the General Fund increased by \$4,439,155 to \$26,314,568. Gaming revenues increased by \$646,451 or 8.0% in fiscal year 2019. Charges for Services increased \$906,681 coupled with increases in taxes and investment earnings. General Fund expenditures increased from \$57,584,098 in 2018 to \$59,398,698 in 2019. The \$1,814,600 increase was primarily in the public works function \$572,426, but increases were also in the public safety, culture and recreation, and general government functions.

The fund balance of special revenue fund Tax Increment Financing increased by \$49,944 to \$9,161,732. Tax revenues decreased by \$2,293,773 due to three subareas of tax increment financing districts retiring on June 30, 2018, Subarea B of Dubuque Industrial Center West and Subareas A and B of Technology Park. Tax Increment Financing expenditures decreased \$1,526,497.

The fund balance of the special revenue Community Development Fund increased by \$1,408,919 to \$7,262,493. Intergovernmental revenue increased from \$6,376,831 in 2018 to \$11,277,705 in 2019 primarily for HUD Resiliency grant.

The Debt Service Fund paid \$5,509,605 in principal and \$3,032,311 in interest and fiscal charges during fiscal year 2019.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The combined net position of the enterprise funds at June 30, 2019, totaled \$195,310,511 of which the unrestricted is \$12,617,567.

The Sewer Fund had an increase of \$938,006 for total net position of \$29,466,324. Operating expenses increased \$662,267 primarily for repairs and maintenance and supplies and services. The Sewer Fund operating income from operations was \$2,054,077.

The Water Utility had an increase in net position by \$2,336,030 for total net position of \$31,358,499. Water rates were increased 3% in 2019.

The Storm Water Utility had an increase in net position of \$10,365,000. Ending net position is \$70,062,557. Storm Water Utility had capital contributions of \$11,776,579 which consisted of a capital grant \$4,400,028, contribution from developers \$245,937 and contribution of assets from governmental funds \$7,130,614.

The Parking Facilities had a decrease in net position of \$2,544. Ending net position is \$48,072,205. Operating income increased \$31,374. Parking Facilities had operating income of \$417,717 after depreciation of \$1,193,543 for fiscal year 2019.

Other Enterprise Funds net position decreased by \$281,912 to \$16,350,926. This was primarily due to Transit's decrease of \$431,679 in net position.

BUDGETARY HIGHLIGHTS

There were two amendments to the City's 2018-2019 cash basis budget. The first amendment was passed in October 2018 to reflect operating and capital budget carryovers (continuing appropriation authority) from fiscal year 2019 and amended the fiscal year 2019 budget for operating and capital City Council actions since the beginning of the fiscal year. The second budget amendment was passed in April 2019 to reflect City Council actions since the second budget amendment and amendments to add additional appropriation authority due to increased revenues.

The final budget for total cash basis receipts increased by \$45,644,681. The increase was primarily attributable to revenue associated with capital projects and operating carryovers which mainly include grants to intergovernmental funds. The final budget for total expenditures increased \$76,769,264 from the original budget. The increase was primarily attributable to purchase order encumbrances carryover, capital projects, and operating carryovers from the prior year and expenditures associated with new grants received.

Actual cash basis revenues were \$41,830,848 less than the final amended budget; and, cash basis expenditures were \$91,584,914 less than the final amended budget due primarily to projected capital projects not completed by fiscal year end.

CITY OF DUBUQUE, IOWA MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts to \$771,722,202 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress. Additional information on the City's assets can be found in Note 6 to the financial statements in this report.

CAPITAL ASSETS (net of accumulated depreciation)

| | | Governemen | ntal 1 | Activities | | Business-type Activities | | | Total | | | | |
|-----------------------------------|----|---------------|--------|---------------|----|--------------------------|----|---------------|-------|---------------|----|---------------|--|
| | | 2019 | | 2018 | | 2019 | | 2018 | | 2019 | | 2018 | |
| Land | \$ | 78,777,620 | \$ | 78,309,999 | \$ | 24,805,263 | \$ | 24,399,223 | \$ | 103,582,883 | \$ | 102,709,222 | |
| Buildings | | 141,858,066 | | 141,320,127 | | 159,586,137 | | 158,539,345 | | 301,444,203 | | 299,859,472 | |
| Improvements other than buildings | | 25,455,654 | | 24,045,686 | | 177,818,388 | | 168,060,566 | | 203,274,042 | | 192,106,252 | |
| Machinery and equipment | | 51,673,620 | | 50,688,060 | | 113,861,028 | | 112,329,961 | | 165,534,648 | | 163,018,021 | |
| Infrastructure | | 236,909,112 | | 234,204,768 | | - | | - | | 236,909,112 | | 234,204,768 | |
| Construction in progress | | 56,019,934 | | 49,954,930 | | 11,853,774 | | 5,819,782 | | 67,873,708 | | 55,774,712 | |
| Accumulated depreciation | | (170,474,236) | | (161,037,018) | | (136,422,158) | | (127,876,420) | | (306,896,394) | | (288,913,438) | |
| | \$ | 420,219,770 | \$ | 417,486,552 | \$ | 351,502,432 | \$ | 341,272,457 | \$ | 771,722,202 | \$ | 758,759,009 | |

Major expenditures during 2018-2019 were for the construction work on the Salt Building, Skate Park development, water main projects, the English Mill pump stations, and Bee Branch storm water projects.

Long-term debt. At year end, the City had \$257,596,051 of debt outstanding. During fiscal year 2019, the City issued \$3,100,000 of general obligation bonds to provide for the acquisition and construction of major capital facilities.

Revenue capital loan notes have been issued for the planning and construction of sewer, stormwater, and water capital projects through the State of Iowa State Revolving Loan Funds (SRF). The City issued an additional \$3,436,611 of SRF debt in 2019 including \$5,000 for the Bee Branch stormwater construction project, \$30,940 for green alley projects reducing stormwater run off, \$233,631 for the Catfish Creek stabilization project, \$408,803 for CIWA purchase, \$1,541,796 for Kerper sewer project, \$444,163 for Roosevelt tower, and \$772,278 for upper Bee Branch culverts. The City has pledged income derived from the acquired or constructed assets to pay debt service.

The City continues to operate under the State debt capacity limitations. The State limits the amount of general obligation debt outstanding to 5% of the assessed value of all taxable property in the community. Thus the City's debt capacity is \$221,512,756. With \$117,222,925 of debt applicable against the capacity, the City is utilizing 52.92% of this limit. Additional information on the City's long-term debt can be found in Note 7 of this report.

CITY OF DUBUQUE, IOWA MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2019

ECONOMIC FACTORS

The City's unemployment rate as of December, 2019 was 2.9%, up from 2.5% in December, 2018. The national average was 3.5% for December 2019, according to the Bureau of Labor Statistics. State of Iowa was 2.7% as reported in December, 2019.

The assessed valuation of taxable property, net of exemptions, increased by 2.93% to \$2,757,549,000. In fiscal year 2019, the minimum monthly refuse rate increased from \$15.11 to \$15.36, sewer and water rates increased 3%, and the storm water monthly fee increased from \$7.27 to \$7.76 per single family unit (SFU).

Requests for information. This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance and Budget, 50 West 13th Street, Dubuque, Iowa 52001-4864.

Basic Financial Statements
Fiscal Year Ended June 30, 2019
City of Dubuque, Iowa

| | Primary Government | | | | | Component Units | | | | | | |
|---|--------------------|----------------------------|----|-----------------------------|----|-----------------|----|---|----|--|----|---|
| | | Governmental Activities | | Business-type Activities | | Total | | Dubuque Metropolitan Area Solid Waste Agency | | Dubuque initiatives and Subsidiaries | | Dubuque Convention and Visitors Bureau |
| ASSETS | | | | | | | | | | | | |
| CURRENT ASSETS | | | | | | | | | | | | |
| Cash and pooled cash investments | \$ | 48,452,726 | \$ | 25,863,488 | \$ | 74,316,214 | \$ | 5,951,989 | \$ | 1,747,043 | \$ | 69,699 |
| Receivables | | | | | | | | | | | | |
| Property tax | | 202 101 | | | | 202 404 | | | | | | |
| Delinquent | | 202,491 | | - | | 202,491 | | - | | - | | - |
| Succeeding year | | 25,575,669 | | - | | 25,575,669 | | - | | - | | - |
| Accounts and other | | 2,297,399 | | 3,456,795 | | 5,754,194 | | 443,729 | | 175,195 | | 17,323 |
| Special assessments | | 799,386 | | 89,402 | | 888,788 | | - | | - | | - |
| Accrued interest | | 214,153 | | 87,342 | | 301,495 | | 79,937 | | - | | - |
| Notes | | 477,844 | | 2 420 661 | | 477,844 | | 20.201 | | 30,232 | | = |
| Intergovernmental | | 7,927,108 | | 2,430,661 | | 10,357,769 | | 30,381 | | 122 247 | | 5.626 |
| Inventories | | 1,185,302 | | 1,047,667 | | 2,232,969 | | 0.602 | | 133,347 | | 5,636 |
| Prepaid items | _ | 601,164 | _ | 120,622 | | 721,786 | _ | 8,682 | _ | | _ | |
| Total Current Assets | _ | 87,733,242 | | 33,095,977 | | 120,829,219 | _ | 6,514,718 | | 2,085,817 | | 92,658 |
| NONCURRENT ASSETS | | | | | | | | | | | | |
| Expendable restricted cash and investments | | 9,385,756 | | 7,162,770 | | 16,548,526 | | 7,434,961 | | 1,240,078 | | 233,865 |
| Nonexpendable restricted cash and investments | | 69,412 | | - | | 69,412 | | - | | - | | - |
| Notes receivable | | 9,589,816 | | - | | 9,589,816 | | - | | 137,030 | | - |
| Capital assets | | | | | | | | | | | | |
| Land | | 78,777,621 | | 24,805,263 | | 103,582,884 | | 2,737,804 | | 100,000 | | - |
| Buildings | | 141,858,066 | | 159,586,137 | | 301,444,203 | | 386,779 | | 12,000,000 | | 265,111 |
| Improvements other than buildings | | 25,455,654 | | 177,818,388 | | 203,274,042 | | 16,901,278 | | - | | 27,491 |
| Machinery and equipment | | 51,673,620 | | 113,861,028 | | 165,534,648 | | 4,112,793 | | 31,735 | | 93,141 |
| Infrastructure | | 236,909,111 | | - | | 236,909,111 | | - | | - | | - |
| Construction in progress | | 56,019,935 | | 11,853,774 | | 67,873,709 | | 556,340 | | (502.200) | | (105.210) |
| Accumulated depreciation | _ | (170,474,237) | | (136,422,158) | | (306,896,395) | _ | (10,346,650) | _ | (503,300) | _ | (105,318) |
| Total Noncurrent Assets | _ | 439,264,754 | | 358,665,202 | | 797,929,956 | | 21,783,305 | | 13,005,543 | | 514,290 |
| Total Assets | _ | 526,997,996 | _ | 391,761,179 | _ | 918,759,175 | _ | 28,298,023 | | 15,091,360 | _ | 606,948 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | | | | |
| Pension related deferred outflows | | 12,769,935 | | 1,445,799 | | 14,215,734 | | 135,496 | | _ | | _ |
| OPEB related deferred outflows | | 194,315 | | 41,051 | | 235,366 | | 4,501 | | _ | | _ |
| Total Deferred Outflows of Resources | _ | 12,964,250 | _ | 1,486,850 | - | 14,451,100 | _ | 139,997 | | | _ | |
| Total Deletica Outliows of Resources | _ | 12,707,230 | | 1,700,000 | _ | 17,731,100 | | 137,771 | | | _ | |

| | I | rimary Governme | ent | Component Units | | | | | |
|--|----------------------------|-----------------------------|--------------------|---|--|---|--|--|--|
| | Governmental Activities | Business-type Activities | Total | Dubuque Metropolitan Area Solid Waste Agency | Dubuque Initiatives and Subsidiaries | Dubuque Convention and Visitors Bureau | | | |
| LIABILITIES | | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | | |
| Accounts payable | \$ 6,994,399 | | | | \$ 124,500 | | | | |
| Accrued payroll | 1,649,241 | 298,364 | 1,947,605 | 29,989 | - | 68,695 | | | |
| Loans payable | 84,977 | 1,030,988 | 1,115,965 | - | | 7,769 | | | |
| Notes payable | 85,174 | 5,153,368 | 5,238,542 | 410.000 | 547,300 | 25,000 | | | |
| General obligation bonds payable | 4,968,670 | 2,946,330 | 7,915,000 | 410,000 | - | - | | | |
| Revenue bonds payable | 550,000 | 330,000 | 330,000 | - | - | - | | | |
| Tax increment financing bonds payable Accrued compensated absences | 550,000 403,220 | 54,366 | 550,000 | 3,857 | - | - | | | |
| Accrued interest payable | 241,975 | 370,762 | 457,586 612,737 | 20,888 | 446,113 | - | | | |
| Intergovernmental payable | 2,499 | 370,702 | 2,499 | 89,684 | 440,113 | - | | | |
| Unearned revenue | 295,776 | - | 295,776 | 09,004 | - | 49,531 | | | |
| Total Current Liabilities | 15,275,931 | 12,499,475 | 27,775,406 | 792,191 | 1,117,913 | 453,341 | | | |
| NONCURRENT LIABILITIES | 13,273,931 | 12,499,473 | 27,773,400 | 792,191 | 1,117,913 | 433,341 | | | |
| Loans payable | 3,899,133 | 2,121,343 | 6,020,476 | _ | _ | 18,149 | | | |
| Notes payable | 90,880 | 106,502,221 | 106,593,101 | _ | 3,142,084 | 10,147 | | | |
| General obligation bonds payable | 41,949,158 | 36,299,675 | 78,248,833 | 8,137,529 | 5,142,004 | _ | | | |
| Revenue bonds payable | -1,,,130 | 32,767,700 | 32,767,700 | 0,137,327 | _ | _ | | | |
| Landfill closure and postclosure care | _ | 52,707,700 | 52,707,700 | 3,547,590 | _ | _ | | | |
| Tax increment financing bonds payable | 18,816,434 | _ | 18,816,434 | 5,517,570 | _ | _ | | | |
| Accrued compensated absences | 5,173,324 | 650,209 | 5,823,533 | 229,449 | _ | _ | | | |
| Net pension liability | 44,539,774 | 5,511,728 | 50,051,502 | 516,544 | _ | _ | | | |
| Total OPEB liability | 5,053,728 | 1,067,638 | 6,121,366 | 117,066 | _ | _ | | | |
| Total Noncurrent Liabilities | 119,522,431 | 184,920,514 | 304,442,945 | 12,548,178 | 3,142,084 | 18,149 | | | |
| Total Liabilities | 134,798,362 | 197,419,989 | 332,218,351 | 13,340,369 | 4,259,997 | 471,490 | | | |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| Pension related deferred inflows | 2,693,749 | 473,891 | 3,167,640 | 44,412 | _ | _ | | | |
| Succeeding year property tax | 25,575,669 | - | 25,575,669 | , <u>-</u> | _ | _ | | | |
| Deferred amount on refunding | 249,957 | 43,638 | 293,595 | _ | - | - | | | |
| Total deferred inflows of resources | 28,519,375 | 517,529 | 29,036,904 | 44,412 | | | | | |
| NET POSITION | | | | • • | | | | | |
| Net investment in capital assets Restricted for/by: | 385,005,220 | 179,561,228 | 564,566,448 | 8,282,862 | 7,939,051 | 280,425 | | | |
| Bond ordinance development agreement | 2,140,740 | 3,131,716 | 5,272,456 | _ | _ | _ | | | |
| Debt service | 11,257 | -, - , | 11,257 | _ | _ | _ | | | |
| Employee benefits | 45,577 | - | 45,577 | _ | - | - | | | |
| Community development | 8,969,550 | - | 8,969,550 | - | - | - | | | |
| Iowa Finance Authority Trust | 542,224 | - | 542,224 | _ | - | - | | | |
| Capital projects | 14,458,202 | - | 14,458,202 | _ | - | - | | | |
| Franchise agreement | 630,380 | - | 630,380 | - | - | - | | | |
| Endowments, expendable | 108,242 | - | 108,242 | - | - | - | | | |
| Endowments, nonexpendable | 69,412 | - | 69,412 | - | - | - | | | |
| Other | 1,346,019 | - | 1,346,019 | - | - | - | | | |
| State statute | - | - | - | 162,004 | - | - | | | |
| Landfill closure and post closure care | - | - | - | 1,243,320 | - | - | | | |
| Minority interest Unrestricted | (36,682,314) | 12,617,567 | (24,064,747) | 1,217,867 4,147,186 | 2,892,312 | (144,967) | | | |
| Total Net Position | \$ 376,644,509 | \$ 195,310,511 | \$ 571,955,020 | \$ 15,053,239 | \$ 10,831,363 | \$ 135,458 | | | |
| 100011001 | = 5,0,0,507 | - 1,0,510,511 | | - 10,000,207 | - 10,001,000 | | | | |

| | | | Program | Revenues | | Net (Expense) Re | evenue and Change | es in Net Position | | | |
|---|--|---|---|--|---|--|--|---|---|---|--|
| | | | | | | | rimary Governmer | | | Component Units | |
| Functions/Programs Primary government | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Program Revenues | Governmental Activities | Business-type Activities | Total | Dubuque Metropolitan Area Solid Waste Agency | Dubuque Initiatives and Subsidiaries | Dubuque Convention and Visitors Bureau |
| Governmental Activities: Public safety Public works Health and social services Culture and recreation Community and economic development General government Interest on long-term debt | \$ 29,637,417 24,835,035 1,442,658 12,916,646 15,837,039 5,944,116 3,387,730 | \$ 2,535,504 7,327,692 361,482 2,459,644 802,994 2,650,845 | \$ 1,406,325 8,694,003 4,730 740,326 12,295,841 57,046 | \$ - 9,379,514 400 467 1,383,101 284,718 | \$ 3,941,829 25,401,209 366,612 3,200,437 14,481,936 2,992,609 | \$ (25,695,588) 566,174 (1,076,046) (9,716,209) (1,355,103) (2,951,507) (3,387,730) | \$ - - - - - - | \$ (25,695,588) 566,174 (1,076,046) (9,716,209) (1,355,103) (2,951,507) (3,387,730) | | | |
| Total governmental activities Business-type activities Sewage disposal works Water utility Stormwater utility Parking facilities America's River Project Refuse collection Transit system Salt Total business-type activities | 94,000,641 12,177,352 7,892,423 7,025,525 2,850,531 19,874 4,215,881 4,533,060 182,092 38,896,738 | 16,138,161 12,479,684 8,959,023 4,714,670 3,066,118 361 4,351,428 512,385 174,784 34,258,453 | 23,198,271 | 11,048,200 619,104 950,390 4,645,965 - - - - - - - - - - - - - - - - - - - | 50,384,632 13,098,788 9,909,740 9,398,514 3,144,267 361 4,351,428 2,313,396 174,784 42,391,278 | (43,616,009) | 921,436 2,017,317 2,372,989 293,736 (19,513) 135,547 (2,219,664) (7,308) 3,494,540 | (43,616,009) 921,436 2,017,317 2,372,989 293,736 (19,513) 135,547 (2,219,664) (7,308) 3,494,540 | | | |
| Total primary government Component units Dubuque Metropolitan Area Solid Waste Agency Dubuque Initiatives and Subsidiaries Dubuque Convention and Visitors Bureau | \$ 132,897,379 \$ 4,670,928 3,370,868 1,349,269 | 3,406,503 1,297,463 | 80,250 | \$ 17,263,659 \$ 62,803 | 3,406,503 1,377,713 | \$ (43,616,009) | \$ 3,494,540 | \$ (40,121,469) | \$ 1,192,511 - - | 35,635 | 28,444 |
| Total Component Units | Gain on disposa Transfers | les tax e fees vestment earnings al of capital assets enues and transfers et Position inning of year | | \$ 62,803 | \$ 10,647,655 | 37,973,888 8,940,109 2,113,273 5,072,350 8,730,986 1,858,476 94,980 (8,981,064) 55,802,998 12,186,989 364,457,520 § 376,644,509 | 798,497 80,479 8,981,064 9,860,040 13,354,580 181,955,931 \$ 195,310,511 | 37,973,888 8,940,109 2,113,273 5,072,350 8,730,986 2,656,973 175,459 65,663,038 25,541,569 546,413,451 \$ 571,955,020 | 1,192,511 272,564 378,556 | 244,408 (24,161,156) - (23,916,748) (23,881,113) 34,712,476 \$ 10,831,363 | 28,444 365 365 365 365 |

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EXHIBIT 3

CITY OF DUBUQUE, IOWA BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2019

| | | | | Special | Reve | nue |
|--|----------|----------------------|----|-------------------------------|------|--------------------------|
| | | General | | Tax Increment Financing | | Community Development |
| ASSETS | | | | | | |
| Cash and pooled cash investments | \$ | 21,180,768 | \$ | 6,356,579 | \$ | 765,358 |
| Receivables Property tax | | | | | | |
| Delinquent | | 145,303 | | 29,277 | | - |
| Succeeding year | | 21,888,257 | | - | | - |
| Accounts and other Special assessments | | 1,605,042 23,996 | | 175,674 | | - |
| Accrued interest | | 106,012 | | 50,696 | | 12,568 |
| Notes | | 4,575,806 | | 289,800 | | 4,260,637 |
| Intergovernmental | | 1,064,874 | | - | | 4,587,500 |
| Inventories Prepaid items | | 228,414 565,258 | | - | | 579,319 15,503 |
| Restricted cash and pooled cash investments | | 229,995 | | 2,320,109 | | - |
| Total Assets | \$ | 51,613,725 | \$ | 9,222,135 | \$ | 10,220,885 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ | 1,506,410 | \$ | 60,403 | \$ | 1,427,298 |
| Accrued payroll Intergovernmental payable | | 1,497,545 | | - | | 27,269 |
| Unearned revenue | | 295,776 | | - | | - |
| Total Liabilities | | 3,299,731 | | 60,403 | | 1,454,567 |
| DEFERRED INFLOW OF RESOURCES | | | | | | |
| Unavailable revenues | | | | | | |
| Succeeding year property tax Special assessments | | 21,888,257 23,996 | | - | | - |
| Grants | | 37,008 | | - | | 1,503,825 |
| Other | | 50,165 | | = | | |
| Total Deferred Inflows of Resources | | 21,999,426 | | - | | 1,503,825 |
| FUND BALANCES | | | | | | |
| Nonspendable | | | | | | |
| Endowment corpus Inventory | | 228,414 | | - | | - |
| Long-term notes receivable | | 4,575,806 | | - | | - |
| Prepaid items | | 565,258 | | - | | 15,503 |
| Restricted Endowments | | | | | | |
| Library | | - | | - | | - - |
| Police | | - | | - | | - |
| Veterans | | - | | - | | - |
| Debt service Bond ordinance | | - | | 2,140,740 | | - |
| Capital improvements | | 229,995 | | 7,020,992 | | - |
| Franchise agreement | | - | | - | | - |
| Special assessments Iowa Finance Authority Trust | | - | | - | | - |
| Community programs | | - | | - | | 8,432,037 |
| Employee benefits | | - | | - | | - |
| Committed, capital improvements | | - | | - | | - |
| Assigned DRA gaming and distribution | | 1,438,616 | | _ | | - |
| Unassigned | | 19,276,479 | | | | (1,185,047) |
| Total Fund Balances | | 26,314,568 | | 9,161,732 | | 7,262,493 |
| Total Liabilities, Deferred Inflows of Resources, | A | | • | | • | 10.770.05 |
| and Fund Balances | \$ | 51,613,725 | \$ | 9,222,135 | \$ | 10,220,885 |

| \$ 9,974 \$ 12,554,168 \$ 40,866,847 1,678 26,233 202,491 264,712 3,422,700 25,575,669 - 775,390 799,386 27 24,973 194,276 - 941,417 10,67,660 - 2,274,734 7,927,108 - 301,495 1,109,228 - 6,905,064 9,455,168 \$ 276,391 \$ 27,535,371 \$ 4,909,858 - 96,504 1,621,318 - 2,499 2,499 - 2,499 2,499 - 2,499 2,499 - 2,499 2,499 - 2,499 2,499 - 4,51,668 - 2,014,750 6,829,451 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 - 422 20,964 71,551 265,134 5,358,202 29,126,587 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 113,542 113,542 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 112,57 - 143,442 143,442 11,257 - 112,57 - 112,57 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 - 1,438,616 | | Debt Service | | Other Governmental Funds | | Total |
|--|----|--------------|----|--------------------------------|-------|------------|
| 1,678 26,233 202,491 264,712 3,422,700 25,575,669 - 288,794 2,069,510 - 775,390 799,386 27 24,973 194,276 - 941,417 10,067,660 - 2,274,734 7,927,108 - 301,495 1,109,228 - 20,403 601,164 - 6,905,064 9,455,168 S 276,391 \$ 27,535,371 \$ 98,868,507 \$ 1,915,747 \$ 4,909,858 4,209,858 4,209,858 4,209,858 4,209,858 4,211,318 4, | | Debt Service | | Tunus | | Total |
| 1,678 26,233 202,491 264,712 3,422,700 25,575,669 - 288,794 2,069,510 - 775,390 799,386 27 24,973 194,276 - 941,417 10,067,660 - 2,274,734 7,927,108 - 301,495 1,109,228 - 20,403 601,164 - 6,905,064 9,455,168 S 276,391 \$ 27,535,371 \$ 98,868,507 \$ 1,915,747 \$ 4,909,858 4,209,858 4,209,858 4,209,858 4,209,858 4,211,318 4, | | | | | | |
| 264,712 3,422,700 25,575,669 | \$ | 9,974 | \$ | 12,554,168 | \$ | 40,866,847 |
| 264,712 3,422,700 25,575,669 | | | | | | |
| 264,712 3,422,700 25,575,669 | | 1 678 | | 26 233 | | 202.491 |
| - 288,794 2,069,510 - 775,390 799,386 27 24,973 194,276 - 941,417 10,067,660 - 2,274,734 7,927,108 - 301,495 1,109,228 - 20,403 601,164 - 6,905,064 9,455,168 S 276,391 27,535,371 \$ 98,868,507 S - \$ 1,915,747 \$ 4,909,858 - 96,504 1,621,318 - 2,499 2,499 - 2,499 - 295,776 - 2,014,750 6,829,451 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 - 220,964 71,551 - 1,174,266 2,715,099 - 220,964 71,551 - 301,495 529,909 - 422 20,964 71,551 - 301,495 529,909 - 422 20,964 71,551 - 1,160,414 1,160,414 - 7,045 7,045 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 - 11,257 - 1,257 - 1,309,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,244 - 542,224 542,224 - 537,513 8,969,550 - 3,509,111 3,009,111 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 1,438,616 | | | | | | |
| 1,775,390 | | | | | | |
| - 941,417 | | - | | | | |
| - 2,274,734 7,927,108 - 301,495 1,109,228 - 20,403 601,164 - 6,905,064 9,455,168 \$ 276,391 \$ 27,535,371 \$ 98,868,507 \$ - \$ 1,915,747 \$ 4,909,858 - 96,504 1,621,318 - 2,499 2,499 295,776 - 2,014,750 6,829,451 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 - 1,174,266 2,715,099 - 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 11,257 - 11,257 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 - 3,009,111 3,009,111 1,438,616 18,091,432 - 11,257 20,162,419 62,912,469 | | 27 | | 24,973 | | 194,276 |
| S | | - | | | | |
| - 20,403 | | - | | | | |
| - 6,905,064 9,455,168 \$ 276,391 \$ 27,535,371 \$ 98,868,507 \$ 1,915,747 \$ 4,909,858 | | - | | | | |
| \$ 276,391 \$ 27,535,371 \$ 98,868,507 \$ - \$ 1,915,747 \$ 4,909,858 - 96,504 1,621,318 - 2,499 2,499 295,776 - 2,014,750 6,829,451 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 11,257 - 143,442 11,257 - 12,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 - 3,009,111 3,009,111 1,438,616 18,091,432 - 11,257 - 1,438,616 18,091,432 - 11,257 - 1,438,616 18,091,432 - 11,257 - 1,438,616 18,091,432 - 11,257 - 1,438,616 | | - | | | | |
| \$ - \$ 1,915,747 \$ 4,909,858 - 96,504 1,621,318 - 2,499 2,499 295,776 - 2,014,750 6,829,451 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 143,442 143,442 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 - 3,009,111 3,009,111 1,438,616 18,091,432 11,257 20,162,419 62,912,469 | \$ | 276 391 | \$ | | \$ | |
| - 96,504 | Ψ | 270,371 | Ψ | 27,333,371 | Ψ | 76,606,507 |
| - 96,504 | | | | | | |
| - 96,504 | | | | | | |
| - 96,504 | ¢ | | 2 | 1 015 747 | ¢ | 4 000 859 |
| - 2,499 2,499 - - 295,776 - 2,014,750 6,829,451 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 - - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 < | Ф | - | Ф | | Þ | |
| - 295,776 - 2,014,750 | | _ | | | | |
| 264,712 3,422,700 25,575,669 - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 - - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 143,442 143,442 - 143,442 143,442 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 - 1,438,616 - - 1,438,616 - - 1,438,616 - - 20,162,419 | | - | | -, | | |
| - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 33,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 1,438,616 1,438,616 | | - | | 2,014,750 | | |
| - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 33,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 1,438,616 1,438,616 | | | | | | |
| - 740,272 764,268 - 1,174,266 2,715,099 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 33,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 1,438,616 1,438,616 | | | | | | |
| - 1,174,266 2,715,099 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 - - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 2,140,740 - 13,552,043 20,803,030 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 - - 1,438,616 18,091,432 11,257 20,162,419 62,912,469 | | 264,712 | | 3,422,700 | | 25,575,669 |
| 422 20,964 71,551 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 - - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 - - 1,438,616 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| 265,134 5,358,202 29,126,587 - 69,412 69,412 - 301,495 529,909 - - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 - - 1,438,616 18,091,432 11,257 20,162,419 62,912,469 | | | | | | |
| - 69,412 69,412 - 301,495 529,909 - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | | - | | | |
| - 301,495 529,909 - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | 203,134 | | 3,338,202 | . —— | 29,120,387 |
| - 301,495 529,909 - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | | | | | |
| - 301,495 529,909 - 4,575,806 - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | _ | | 69.412 | | 69.412 |
| - 20,403 601,164 - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| - 108,242 108,242 - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | - | | 4,575,806 |
| - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | 20,403 | | 601,164 |
| - 1,160,414 1,160,414 - 7,045 7,045 - 143,442 143,442 11,257 - 11,257 - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | _ | | 108 242 | | 108 242 |
| 7,045 7,045 143,442 11,257 - 11,257 13,552,043 - 13,552,043 - 13,552,043 - 13,552,043 - 13,552,043 - 13,552,043 - 13,552,043 - 13,518 - 1542,224 - 1542,224 - 1542,577 - 13,009,111 1,438,616 - 18,091,432 - 11,257 - 20,162,419 - 62,912,469 | | = | | , | | |
| 11,257 - 11,257 - - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 - - 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| - 2,140,740 - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 - 11,257 20,162,419 62,912,469 | | - | | 143,442 | | 143,442 |
| - 13,552,043 20,803,030 - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 - 11,257 20,162,419 62,912,469 | | 11,257 | | - | | |
| - 630,380 630,380 - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | - | | |
| - 35,118 35,118 - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| - 542,224 542,224 - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| - 537,513 8,969,550 - 45,577 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| - 45,577 - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| - 3,009,111 3,009,111 1,438,616 - 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| 18,091,432 11,257 20,162,419 62,912,469 | | - | | | | |
| 18,091,432 11,257 20,162,419 62,912,469 | | | | | | 1 420 (1) |
| 11,257 20,162,419 62,912,469 | | - | | - | | |
| | | 11,257 | | 20,162,419 | . ——— | |
| <u>\$ 276,391</u> <u>\$ 27,535,371</u> <u>\$ 98,868,507</u> | | | | , , , | | _ |
| | \$ | 276,391 | \$ | 27,535,371 | \$ | 98,868,507 |

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CITY OF DUBUQUE, IOWA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2019

EXHIBIT 3-1

| Total fund balances - governmental funds | | \$ | 62,912,469 |
|---|--|----|---------------|
| Amounts reported for the governmental activities in the statement of net position are different because: | | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Cost of capital assets Accumulated depreciation | \$ 590,337,417 (170,251,971) | - | 420,085,446 |
| Some of the City's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are unavailable in the funds. Those revenues consist of: | | | .,, |
| Property tax Special assessments Grants and other | 43,394 764,268 2,743,256 | _ | |
| Pension and OPEB related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the government funds as follows: | | | 3,550,918 |
| Deferred inflows or resources Deferred outflows of resources | (2,568,267) 12,581,419 | _ | 10,013,152 |
| Internal service funds are used by the City's management to charge the costs of equipment maintenance and self-insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental | | | |
| activities in the statement of net position. Some liabilities are not due and payable in the current period and therefore are not reported in the fonds. These liabilities consist of | | | 4,729,476 |
| therefore are not reported in the funds. Those liabilities consist of: General obligation bonds Tax increment financing bonds Notes payable Loans payable Deferred amount on debt refundings Accrued interest Compensated absences Net pension liability Total OPEB liability | (46,917,828) (19,366,434) (176,054) (3,984,110) (249,957) (241,975) (5,576,544) (43,080,322) (5,053,728) | | (124,646,952) |
| Net position of governmental activities | | \$ | 376,644,509 |

| | | Special Revenue | | | | | | |
|--------------------------------------|----------------------|-----------------|-------------------------------|----|--------------------------|--|--|--|
| | General | | Tax Increment Financing | | Community Development | | | |
| REVENUES | | | | | | | | |
| Taxes | \$ 34,820,667 | \$ | 10,304,175 | \$ | - | | | |
| Special assessments | - | | - | | 5,923 | | | |
| Licenses and permits | 1,619,892 | | = | | - | | | |
| Intergovernmental | 1,782,975 | | - | | 11,277,705 | | | |
| Charges for services | 12,216,232 | | - | | 5,869 | | | |
| Fines and forfeits | 404,400 | | 517.054 | | - | | | |
| Investment earnings | 812,591 | | 517,254 | | 114,900 | | | |
| Contributions | 803,422 | | 175,674 | | 17,105 | | | |
| Gaming Miscellaneous | 8,708,702 635,684 | | 16,520 | | 38,176 | | | |
| Total Revenues | 61,804,565 | | 11,013,623 | | 11.459.678 | | | |
| Total Revenues | 01,804,303 | | 11,015,025 | | 11,439,078 | | | |
| EXPENDITURES | | | | | | | | |
| Current | | | | | | | | |
| Public safety | 28,801,990 | | - | | - | | | |
| Public works | 6,323,084 | | - | | - | | | |
| Health and social services | 1,036,184 | | - | | 10,000 | | | |
| Culture and recreation | 12,748,806 | | - | | 140,895 | | | |
| Community and economic development | 3,979,103 | | 2,662,073 | | 3,374,795 | | | |
| General government | 6,010,230 | | - | | 1,945 | | | |
| Debt service | | | | | | | | |
| Principal | - 00 100 | | - | | - 01 255 | | | |
| Interest and fiscal charges | 98,198 | | - | | 91,255 | | | |
| Capital projects | 401,103 | | 2 ((2 072 | | 6,444,902 | | | |
| Total Expenditures | 59,398,698 | | 2,662,073 | | 10,063,792 | | | |
| EXCESS (DEFICIENCY) OF REVENUES | | | | | | | | |
| OVER (UNDER) EXPENDITURES | 2,405,867 | | 8,351,550 | | 1,395,886 | | | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Issuance of debt | _ | | _ | | _ | | | |
| Premium on bonds | _ | | _ | | _ | | | |
| Transfers in | 4,911,818 | | 617,479 | | 30,000 | | | |
| Transfers out | (2,939,034) | | (8,919,085) | | (16,967) | | | |
| Insurance recovery | 8,503 | | - | | - | | | |
| Sale of capital assets | 52,001 | | - | | - | | | |
| Total Other Financing Sources (Uses) | 2,033,288 | . —— | (8,301,606) | | 13,033 | | | |
| NET CHANGE IN FUND BALANCES | 4,439,155 | | 49,944 | | 1,408,919 | | | |
| FUND BALANCES, BEGINNING | 21,875,413 | | 9,111,788 | | 5,853,574 | | | |
| FUND BALANCES, ENDING | \$ 26,314,568 | \$ | 9,161,732 | \$ | 7,262,493 | | | |

| Debt Service | Other Governmental Funds | Total |
|--------------|--------------------------------|-------------------------|
| \$ 295,092 | \$ 8,681,967 | \$ 54,101,901 |
| - | 107,255 | 113,178 |
| - | - | 1,619,892 |
| - | 18,299,015 | 31,359,695 |
| - | 253,935 | 12,476,036 |
| - | - | 404,400 |
| 763 | 256,338 | 1,701,846 |
| - | 347,715 | 1,343,916 |
| - | - | 8,708,702 |
| | 836,424 | 1,526,804 |
| 295,855 | 28,782,649 | 113,356,370 |
| | 5.020 | 20 007 020 |
| - | 5,930 | 28,807,920 |
| - | 6,528,309 | 12,851,393 |
| - | 147,347 | 1,046,184 13,037,048 |
| - | 5,714,220 | 15,730,191 |
| _ | 558,919 | 6,571,094 |
| _ | 336,717 | 0,571,074 |
| 5,509,605 | - | 5,509,605 |
| 3,032,311 | 99,147 | 3,320,911 |
| - | 13,299,049 | 20,145,054 |
| 8,541,916 | 26,352,921 | 107,019,400 |
| | | |
| (8,246,061) | 2,429,728 | 6,336,970 |
| | | |
| - | 2,883,875 | 2,883,875 |
| - | 81,693 | 81,693 |
| 8,008,195 | 3,458,460 | 17,025,952 |
| (11,995) | (6,989,321) | (18,876,402) |
| - | 79,340 | 87,843 |
| | 44,034 | 96,035 |
| 7,996,200 | (441,919) | 1,298,996 |
| (249,861) | 1,987,809 | 7,635,966 |
| 261,118 | 18,174,610 | 55,276,503 |
| \$ 11,257 | \$ 20,162,419 | \$ 62,912,469 |

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CITY OF DUBUQUE, IOWA RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019

EXHIBIT 4-1

| Net change in fund balances - total governmental funds Amounts reported for governmental activities in the statement of activities are different because: | | \$ | 7,635,966 |
|--|---|----|-------------------|
| Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts are: Capital assets expended in governmental funds Transfers of capital assets to enterprise funds Contributions from developers and federal government Contribution of land from Dubuque Metropolitan Area Solid Waste Agency Depreciation expense | \$ 17,156,396 (7,130,614) 2,704,343 183,393 (10,150,009) | | |
| In the statement of activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the book value of the asset being disposed. | | | 2,763,509 (6,110) |
| Because some revenues will not be collected for several months after the City's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred inflows of resources increased (decreased) by these amounts this year: | | | |
| Property tax Special assessments Grants and other | (2,281) 65,678 (1,473,263) | | (1,409,866) |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities. Also, governmental funds report the effect of issuance discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. | | | |
| Debt issuances including premium Debt repayments | (2,965,566) 5,509,605 | _ | 2,544,039 |
| Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These items consist of: | | | |
| Decrease in accrued interest Amortization of bond discount/premium Increase in compensated absences Deferred amount on debt refundings Paraira adjustment | 7,936 36,177 (70,884) 22,608 | | |
| Pension adjustment OPEB adjustment Total additional expenses | (720,451) (70,631) | | (795,245) |
| Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is reported with governmental activities. | | | 1,454,696 |
| Change in net position of governmental activities | | \$ | 12,186,989 |
| O Factoria at 0 | | | ,0,,-0, |

| | Business-type Activities-Enterprise Funds | | | | | | |
|--|---|-----------------------------|-------------------|----|-----------------------|--|--|
| ASSETS | | Sewage Disposal Works | Water Utility | | Stormwater Utility | | |
| | | | | | | | |
| CURRENT ASSETS Cash and pooled cash investments Receivables | \$ | 5,018,754 | \$ 7,271,730 | \$ | 10,802,141 | | |
| Accounts | | 1,464,655 | 1,030,700 | | 520,820 | | |
| Accrued interest | | 48,007 | 10,379 | | 26,652 | | |
| Intergovernmental | | - | - | | 1,254,074 | | |
| Prepaid items | | 17,097 | 185 | | 81,814 | | |
| Inventories | | 316,038 | 731,629 | | | | |
| Total Current Assets | | 6,864,551 | 9,044,623 | | 12,685,501 | | |
| NONCURRENT ASSETS Restricted cash and pooled cash investments Capital assets | | 359,650 | 2,028,595 | | 4,289,479 | | |
| Land | | 254,858 | 209,244 | | 21,393,569 | | |
| Buildings | | 72,269,461 | 11,212,597 | | , , , <u>-</u> | | |
| Improvements to other than buildings | | 50,281,764 | 2,007,510 | | 120,240,066 | | |
| Machinery and equipment | | 39,590,547 | 60,734,420 | | 1,132,413 | | |
| Construction in progress | | 3,422,663 | 4,077,146 | | 4,353,965 | | |
| Accumulated depreciation | | (63,412,924) | (28,514,497) | | (17,290,328) | | |
| Net Capital Assets | | 102,406,369 | 49,726,420 | | 129,829,685 | | |
| Total Noncurrent Assets | | 102,766,019 | 51,755,015 | | 134,119,164 | | |
| Total Assets | | 109,630,570 | 60,799,638 | | 146,804,665 | | |
| DEFERRED OUTFLOWS OF RESOURCES Pension related deferred outflows OPEB related deferred outflows | | 351,157 9,002 | 315,244 10,353 | | 90,911 4,141 | | |
| Total Deferred Outflows of Resources | _ | 360,159 | 325,597 | | 95,052 | | |

| Business-t | ype A | Activities-Enter | pris | e Funds | | |
|---------------------------|-------|--------------------------|------|---------------|----|---|
| Parking Facilities | 0 | ther Enterprise Funds | | Total | | Governmental Activities - Internal Service Funds |
| \$ 1,069,243 | \$ | 1,701,620 | \$ | 25,863,488 | \$ | 7,585,879 |
| 129,673 | | 400,349 | | 3,546,197 | | 227,889 |
| 2,304 | | - | | 87,342 | | 19,877 |
| - | | 1,176,587 | | 2,430,661 | | _ |
| 9,357 | | 12,169 | | 120,622 | | - |
| - | | - | | 1,047,667 | | 76,074 |
| 1,210,577 | | 3,290,725 | | 33,095,977 | _ | 7,909,719 |
| 485,046 | | - | | 7,162,770 | | - |
| 2,911,592 | | 36,000 | | 24,805,263 | | - |
| 62,337,568 | | 13,766,511 | | 159,586,137 | | - |
| 3,806,644 | | 1,482,404 | | 177,818,388 | | - |
| 2,790,731 | | 9,612,917 | | 113,861,028 | | 356,590 |
| - | | - | | 11,853,774 | | - |
| (18,480,437) | | (8,723,972) | | (136,422,158) | | (222,266) |
| 53,366,098 | | 16,173,860 | | 351,502,432 | | 134,324 |
| 53,851,144 | | 16,173,860 | | 358,665,202 | | 134,324 |
| 55,061,721 | | 19,464,585 | | 391,761,179 | | 8,044,043 |
| | | | | | | |
| 93,607 | | 594,880 | | 1,445,799 | | 382,831 |
| 1,936 | | 15,619 | | 41,051 | _ | - |
| 95,543 | | 610,499 | | 1,486,850 | | 382,831 |

| | Business-type Activities-Enterprise Funds | | | | | | | |
|---|---|---|----|--|----------|--|--|-----------------------|
| LIABILITIES | Sewage Disposal Works | | | Water Utility | | | | Stormwater Utility |
| OUDDENIT LIADH ITIEG | | | | | | | | |
| CURRENT LIABILITIES Accounts payable Accrued payroll | \$ | 1,157,304 65,367 | \$ | 575,427 69,240 | \$ | 468,219 18,912 | | |
| Loans payable - current General obligation bonds payable Revenue bonds payable | | 609,717 | | 1,000,000 697,587 330,000 | | 975,221 | | |
| Capital loan notes payable Accrued compensated absences Accrued interest payable | | 2,822,000 13,475 137,457 | | 728,368 27,043 67,776 | | 1,603,000 - 145,756 | | |
| Total Current Liabilities | | 4,805,320 | | 3,495,441 | | 3,211,108 | | |
| NONCURRENT LIABILITIES Loans payable General obligation bonds payable Revenue bonds payable Capital loan notes payable Accrued compensated absences Net pension liability Total OPEB liability Total Noncurrent Liabilities Total Liabilities | | 9,853,254 - 64,019,796 146,901 1,338,701 234,131 75,592,783 80,398,103 | | 2,000,000 11,626,532 4,180,683 6,649,556 227,569 1,201,795 269,251 26,155,386 29,650,827 | | 8,692,583 28,587,017 35,832,869 9,662 346,570 107,700 73,576,401 76,787,509 | | |
| DEFERRED INFLOWS OF RESOURCES Pension related deferred inflows Deferred amount on refunding Total Deferred Inflows of Resources | | 115,099 11,203 126,302 | · | 103,328 12,581 115,909 | | 29,797 19,854 49,651 | | |
| NET POSITION Net investment in capital assets Restricted by bond ordinance/development agreement Unrestricted | | 33,899,824 (4,433,500) | ф. | 24,052,026 566,670 6,739,803 | <u> </u> | 59,012,862 2,080,000 8,969,695 | | |
| Total Net Position | \$ | 29,466,324 | \$ | 31,358,499 | \$ | 70,062,557 | | |

| | Business-t | | | | | |
|----|---------------------------------------|---------------------------|----|-------------------------|----|---|
| | Parking Facilities | Other Enterprise Funds | _ | Total | _ | Governmental Activities - Internal Service Funds |
| | | | | | | |
| \$ | 27,731 | \$ 86,616 | \$ | 2,315,297 | \$ | 2,084,541 |
| Ψ | 19,974 | 124,871 | Ψ | 298,364 | Ψ | 27,923 |
| | 30,988 | 124,071 | | 1,030,988 | | 21,723 |
| | 649,337 | 14,468 | | 2,946,330 | | _ |
| | - | | | 330,000 | | _ |
| | _ | _ | | 5,153,368 | | _ |
| | 8,009 | 5,839 | | 54,366 | | _ |
| | 16,922 | 2,851 | | 370,762 | | - |
| | 752,961 | 234,645 | | 12,499,475 | _ | 2,112,464 |
| | 702,901 | | _ | 12,122,170 | _ | 2,112,101 |
| | 121,343 | | | 2,121,343 | | |
| | 5,760,110 | 367,196 | | 36,299,675 | | _ |
| | 5,700,110 | 507,170 | | 32,767,700 | | _ |
| | _ | _ | | 106,502,221 | | _ |
| | 12,780 | 253,297 | | 650,209 | | _ |
| | 356,845 | 2,267,817 | | 5,511,728 | | 1,459,452 |
| | 50,338 | 406,218 | | 1,067,638 | | |
| - | 6,301,416 | 3,294,528 | _ | 184,920,514 | _ | 1 450 452 |
| | 7,054,377 | 3,529,173 | _ | 197,419,989 | _ | 1,459,452 3,571,916 |
| | 7,034,377 | 3,329,173 | _ | 197,419,909 | _ | 3,371,910 |
| | | | | | | |
| | 30,682 | 194,985 | | 473,891 | | 125,482 |
| | - | | _ | 43,638 | _ | |
| | 30,682 | 194,985 | _ | 517,529 | _ | 125,482 |
| | 46 904 220 | 15 700 107 | | 170 571 220 | | 124 224 |
| | 46,804,320 | 15,792,196 | | 179,561,228 | | 134,324 |
| | 485,046 782,839 | - 550 720 | | 3,131,716 12,617,567 | | 4 505 152 |
| Φ. | , , , , , , , , , , , , , , , , , , , | 558,730 | _ | | _ | 4,595,152 |
| \$ | 48,072,205 | \$ 16,350,926 | \$ | 195,310,511 | \$ | 4,729,476 |

CITY OF DUBUQUE, IOWA STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2019

| | | Business-t | ype A | Activities-Enter | prise | e Funds |
|---|----|---|-------|---|-------|---|
| | _ | Sewage Disposal Works | | Water Utility | | Stormwater Utility |
| OPERATING REVENUES Charges for sales and services Other | \$ | 12,316,439 163,245 | \$ | 8,894,841 64,182 | \$ | 4,663,762 50,908 |
| Total Operating Revenues | | 12,479,684 | | 8,959,023 | | 4,714,670 |
| OPERATING EXPENSES Employee expense Utilities Repairs and maintenance Supplies and services Insurance Depreciation | | 3,849,978 719,616 713,107 1,637,395 93,142 3,412,369 | | 2,614,288 728,946 226,070 2,080,976 76,090 1,313,288 | | 1,232,784 42,185 59,745 1,858,268 35,640 1,812,775 |
| Total Operating Expenses | | 10,425,607 | | 7,039,658 | | 5,041,397 |
| OPERATING INCOME (LOSS) | | 2,054,077 | | 1,919,365 | | (326,727) |
| NONOPERATING REVENUES (EXPENSES) Intergovernmental Investment earnings Contributions Interest expense Gain (loss) on disposal of assets | | 187,533 - (1,751,745) 8,872 | | 327 201,464 - (852,765) 1,607 | | 8,193 347,136 29,686 (1,984,128) |
| Net Nonoperating Revenues (Expenses) | | (1,555,340) | | (649,367) | | (1,599,113) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 498,737 | | 1,269,998 | | (1,925,840) |
| CAPITAL CONTRIBUTIONS TRANSFERS IN TRANSFERS OUT | | 619,104 - (179,835) | | 950,390 258,526 (142,884) | | 11,776,579 514,261 |
| CHANGE IN NET POSITION | | 938,006 | | 2,336,030 | | 10,365,000 |
| NET POSITION, BEGINNING NET POSITION, ENDING | \$ | 28,528,318 29,466,324 | \$ | 29,022,469 31,358,499 | \$ | 59,697,557 70,062,557 |

| Business-t | ype. | Activities-Enter | p | ris | e Funds | | |
|--|------|--|---|-----|---|----|---|
| Parking Facilities | | Other Enterprise Funds | | | Total | _ | Governmental Activities- Internal Service Funds |
| \$ 2,888,869 177,249 | \$ | 4,974,928 64,030 | | \$ | 33,738,839 519,614 | \$ | 15,747,917 68,524 |
| 3,066,118 | | 5,038,958 | | | 34,258,453 | | 15,816,441 |
| 779,678 298,736 217,589 66,810 92,045 1,193,543 | | 5,011,451 93,143 964,884 1,626,250 67,074 1,183,049 | · | | 13,488,179 1,882,626 2,181,395 7,269,699 363,991 8,915,024 | | 2,302,140 33,280 96,731 11,975,253 75,418 40,781 |
| 2,648,401 | | 8,945,851 | | | 34,100,914 | _ | 14,523,603 |
| 417,717 | | (3,906,893) | | | 157,539 | | 1,292,838 |
| 41,197 78,149 (197,510) (4,620) | | 1,716,731 21,167 84,280 (5,056) 70,000 | | | 1,725,251 798,497 192,115 (4,791,204) 75,859 | | 173 156,630 - - 5,055 |
| (82,784) | | 1,887,122 | • | | (1,999,482) | | 161,858 |
| 334,933 | | (2,019,771) | | | (1,841,943) | | 1,454,696 |
| 280,000 (617,477) | | 1,737,880 (21) | | | 13,346,073 2,790,667 (940,217) | | - - - |
| (2,544) | | (281,912) | | | 13,354,580 | | 1,454,696 |
| 48,074,749 | _ | 16,632,838 | | _ | 181,955,931 | _ | 3,274,780 |
| \$ 48,072,205 | \$ | 16,350,926 | | \$ | 195,310,511 | \$ | 4,729,476 |

CITY OF DUBUQUE, IOWA

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2019

| | Business-type Activities-Enterprise Funds | | | | | | | |
|--|---|---|----|---|----|---|----|--|
| | | Sewage Disposal Works | | Water Utility | | Stormwater Utility | | Parking Facilities |
| CASH FLOWS FROM OPERATING ACTIVITIES Cash received from customers Cash payments to suppliers for goods and services Cash payments to employees for services Other operating receipts NET CASH PROVIDED BY (USED FOR) OPERATING | \$ | 12,343,792 (2,215,306) (3,778,571) 163,245 | \$ | 8,907,490 (3,079,776) (2,679,374) 64,182 | \$ | 4,647,375 (1,794,564) (1,189,837) 50,908 | \$ | 2,861,056 (651,965) (785,320) 177,249 |
| ACTIVITIES | | 6,513,160 | | 3,212,522 | | 1,713,882 | | 1,601,020 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES Transfers from other funds Transfers to other funds Payment of interfund balances Contributions | | (179,835) | | 258,526 (142,884) | | 514,261 - - 29,686 | | 280,000 (617,477) - 78,149 |
| Intergovernmental grant proceeds | | | | | | | | - |
| NET CASH PROVIDED BY (USED FOR) NONCAPITAL FINANCING ACTIVITIES | | (179,835) | | 115,642 | | 543,947 | | (259,328) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Proceeds from sale of capital assets Acquisition and construction of capital assets Proceeds from issuance of debt | | 45,823 (3,537,606) 1,572,736 | | 1,607 (1,737,955) 852,966 | | (4,022,064) 1,010,910 | | 230 (449,067) |
| Premium on debt issuance Payment of debt Interest paid Intergovernmental grant proceeds | | (3,473,317) (1,763,432) | | (2,192,687) (870,936) 327 | | (2,426,254) (2,083,292) 4,162,281 | | (686,949) (214,122) |
| NET CASH (USED FOR) CAPITAL AND RELATED FINANCING ACTIVITIES | | (7,155,796) | | (3,946,678) | | (3,358,419) | | (1,349,908) |
| CASH FLOWS FROM INVESTING ACTIVITIES Interest received | | 153,012 | | 219,124 | | 358,057 | | 42,283 |
| NET INCREASE (DECREASE) IN CASH AND POOLED INVESTMENTS | | (669,459) | | (399,390) | | (742,533) | | 34,067 |
| CASH AND CASH EQUIVALENTS, BEGINNING | • | 6,047,863 | \$ | 9,699,715 9,300,325 | • | 15,834,153 15,091,620 | \$ | 1,520,222 |
| CASH AND CASH EQUIVALENTS, ENDING | \$ | 5,378,404 | Þ | 9,300,323 | \$ | 13,091,620 | Þ | 1,554,289 |

EXHIBIT 7

| | Business-type | : Act | tivities-Enterprise | Fur | nds |
|---|------------------------------|-------|----------------------------|-----|---|
| _ | Other Enterprise Funds | | Total | | Governmental Activities- Internal Service Funds |
| | | | | | |
| | \$ 4,981,978 (2,759,855) | \$ | 33,741,691 (10,501,466) | \$ | 15,682,764 (11,650,145) |
| | (5,079,800) | | (13,512,902) | | (2,403,186) |
| | 64,030 | | 519,614 | | 68,524 |
| - | 0.,050 | | 515,011 | | 00,52. |
| - | (2,793,647) | | 10,246,937 | | 1,697,957 |
| | | | | | |
| | 1,737,880 | | 2,790,667 | | _ |
| | (21) | | (940,217) | | - |
| | - | | - | | (27,798) |
| | 84,280 | | 192,115 | | - |
| _ | 1,645,638 | | 1,645,638 | | - |
| _ | 3,467,777 | | 3,688,203 | | (27,798) |
| | | | | | |
| | 70,000 | | 117,660 | | 5,055 |
| | (494,063) | | (10,240,755) | | (16,600) |
| | 216,125 | | 3,652,737 | | - |
| | 6,112 | | 6,112 | | - |
| | (14,426) | | (8,793,633) | | - |
| | (4,850) | | (4,936,632) | | 172 |
| - | | | 4,162,608 | | 173 |
| _ | (221,102) | | (16,031,903) | | (11,372) |
| | | | | | |
| - | 23,216 | | 795,692 | | 148,888 |
| | | | | | |
| | 476,244 | | (1,301,071) | | 1,807,675 |
| | 1,225,376 | | 34,327,329 | | 5,778,204 |
| - | \$ 1,701,620 | \$ | 33,026,258 | \$ | 7,585,879 |
| - | | _ | | _ | |

(Continued)

CITY OF DUBUQUE, IOWA STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2019

| | Business-type Activities-Enterprise Funds | | | | | | | |
|--|---|-----------|------------------|-----------|----|-----------------------|----|-----------------------|
| | Sewage Disposal Works | | Water Utility | | | Stormwater Utility | | Parking Facilities |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | | | | | | | | |
| Operating income (loss) | \$ | 2,054,077 | \$ | 1,919,365 | \$ | (326,727) | \$ | 417,717 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities | | | | | | | | |
| Depreciation Change in assets and liabilities | | 3,412,369 | | 1,313,288 | | 1,812,775 | | 1,193,543 |
| (Increase) decrease in receivables | | 27,353 | | 12,649 | | (16,387) | | (27,813) |
| (Increase) decrease in inventories and prepaid items | | (109,728) | | 1,601 | | (23,706) | | 17,096 |
| Increase (decrease) in accounts payable | | 1,057,682 | | 30,705 | | 224,980 | | 6,119 |
| Increase (decrease) in accrued liabilities | | (5,006) | | 3,406 | | (2,793) | | (1,414) |
| Increase (decrease) net pension liability | | 57,846 | | (126,489) | | (17,087) | | 32,499 |
| (Increase) decrease in deferred outflows | | 10,440 | | 59,152 | | 11,188 | | (1,974) |
| Increase in deferred inflows | | 44,873 | | 30,502 | | 9,859 | | 12,897 |
| Increase (decrease) in net OPEB liability | | (36,746) | | (31,657) | | 41,780 | | (47,650) |
| Total Adjustments | | 4,459,083 | | 1,293,157 | | 2,040,609 | | 1,183,303 |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | \$ | 6,513,160 | \$ | 3,212,522 | \$ | 1,713,882 | \$ | 1.601.020 |
| ACTIVITIES | φ | 0,313,100 | φ | 3,212,322 | φ | 1,713,882 | Ф | 1,001,020 |
| NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | | | |
| Contribution of capital assets from outside sources | \$ | 619,104 | \$ | 950,390 | \$ | 245,937 | \$ | - |
| Contributions of capital assets from Governmental Activities | \$ | | \$ | | \$ | 7,130,614 | \$ | <u>-</u> |
| See notes to financial statements. | | | | | | | | |

EXHIBIT 7 (continued)

| Other Enterprise Funds | Total | | | Governmental Activities- Internal Service Funds | | | | |
|------------------------------|-------|------------|----|---|--|--|--|--|
| \$ (3,906,893) | \$ | 157,539 | \$ | 1,292,838 | | | | |
| 1,183,049 | | 8,915,024 | | 40,781 | | | | |
| 7,050 | | 2,852 | | (65,153 | | | | |
| (791) | | (115,528) | | 6,522 | | | | |
| (7,713) | | 1,311,773 | | 524,015 | | | | |
| (9,176) | | (14,983) | | (911 | | | | |
| (308,281) | | (361,512) | | (230,496 | | | | |
| 133,078 | | 211,884 | | 97,535 | | | | |
| 53,743 | | 151,874 | | 32,826 | | | | |
| 62,287 | | (11,986) | | | | | | |
| 1,113,246 | | 10,089,398 | | 405,119 | | | | |
| \$ (2,793,647) | \$ | 10,246,939 | \$ | 1,697,957 | | | | |
| | | | | | | | | |
| \$ | \$ | 1,815,431 | \$ | | | | | |
| \$ | \$ | 7,130,614 | \$ | | | | | |

CITY OF DUBUQUE, IOWA STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS JUNE 30, 2019

EXHIBIT 8

| | Agency Funds |
|----------------------------------|---------------------|
| ASSETS | |
| Cash and pooled cash investments | \$ 2,725,992 |
| Accounts receivable | 50,729 |
| Prepaids | 12,054 |
| Accrued interest | 2,820 |
| Notes receivable | 1,700,000 |
| Total Assets | \$ 4,491,595 |
| LIABILITIES | |
| Due to other agency | <u>\$ 4,491,595</u> |
| Total Liabilities | \$ 4,491,595 |

The notes to financial statements contain a summary of significant accounting policies and other notes considered necessary for an understanding of the financial statements of the City and are an integral part of this report. The index to the notes is as follows:

- 1. Summary of Significant Accounting Policies
- 2. Deficit Fund Equity
- 3. Cash on Hand, Deposits, and Investments
- 4. Notes Receivable
- 5. Interfund Balances and Transfers
- 6. Capital Assets
- 7. Long-Term Debt
- 8. Risk Management
- 9. Commitments and Contingent Liabilities
- 10. Other Postemployment Benefits (OPEB)
- 11. Employee Pension Plans
- 12. Landfill Closure and Postclosure Care
- 13. Leases Where City is Lessor
- 14. Subsequent Events
- 15. Prospective Accounting Pronouncements
- 16. Tax Abatements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Dubuque, Iowa, is a municipal corporation governed by an elected mayor and a six-member council. As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City has no blended component units. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the City.

Discretely Presented Component Units

The Dubuque Metropolitan Area Solid Waste Agency was created under the provisions of Chapter 28E of the Code of Iowa by the City of Dubuque and Dubuque County. The purpose of the Agency is to provide solid waste management for the Dubuque metropolitan area. The City appoints a voting majority of the Agency's governing board and has authority over those persons responsible for the day-to-day operations of the Agency. The Agency is presented as a proprietary fund type and has a June 30 year end. During the year ended June 30, 2019, \$553,509 of the Dubuque Metropolitan Area Solid Waste Agency's charges for services were related to services provided to the City of Dubuque.

Dubuque Initiatives and Subsidiaries is a non-profit corporation organized under the laws of Iowa and Section 501(c)(3) of the Internal Revenue Code. The Organization was created to render service to the City Council of the City of Dubuque, Iowa, on matters of community interest. The Organization's articles require that its board members include two city council members, the mayor, and the city manager of the City of Dubuque, Iowa; and in the event of dissolution, any assets or property of the Organization be transferred to the City of Dubuque, Iowa. During the fiscal year 2008, the City of Dubuque, Iowa guaranteed debt issued by Dubuque Initiatives and Subsidiaries for the rehabilitation of the Roshek Building. The Organization is presented as a proprietary fund type and has a December 31 year end.

Dubuque Convention and Visitors Bureau is a non-profit corporation organized under the laws of Iowa and Section 501(c)(3) of the Internal Revenue Code. The Organization's purpose is to strengthen the Dubuque area economy by competitively marketing the area as a destination for conventions, tour groups, sporting events and individual travelers. The Organization's articles require that its board members include one City Council member, the City of Dubuque Mayor and the City Manager. In the event of dissolution, any assets or property of the Organization shall be distributed to the City of Dubuque, Iowa after paying or making provision for the payment of all liabilities of the Corporation. The City collects hotel/motel taxes and forwards 50% to the CVB as the primary source of funds for its operations. The CVB is presented as a governmental fund type and has a June 30 year end.

Dubuque Initiatives and Subsidiaries and the Dubuque Convention and Visitors Bureau present their financial information in accordance with the Financial Accounting Standards Board (FASB).

Complete financial statements for the Component Units may be obtained from the City of Dubuque's Finance Department for the Dubuque Metropolitan Area Solid Waste Agency and Dubuque Area Convention and Visitors Bureau, and the Economic Development Office for Dubuque Initiatives and Subsidiaries. These offices are located at: City Hall, 50 West 13th Street, Dubuque, Iowa 52001.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

City of Dubuque Conference Board Dubuque County E-911 Committee Dubuque Drug Task Force

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services. Likewise, the *primary government* is reported separately from the legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants, contributions, and interest restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and a fiduciary fund, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period (year-end).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, interest, special assessments, and grants are susceptible to accrual. Sales taxes are considered measurable and available at the time the underlying transaction occurs, provided they are collected by the City within 60 days after year-end. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Tax Increment Financing Fund* is used to account for the receipt of property taxes, for the payment of projects within the tax increment financing district, and for the payment of remaining principal and interest costs on the tax increment financing districts' long-term debt service.

The *Community Development Fund* is used to account for the use of Community Development Block Grant funds as received from federal and state governmental agencies.

The *Debt Service Fund* is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

The City reports the following major proprietary funds:

The Sewage Disposal Works Fund is used to account for the operations of the City's sewage disposal works and services.

The Water Utility Fund is used to account for the operations of the City's water facilities and services.

The Stormwater Utility Fund is used to account for the operations of the City's stormwater services.

The *Parking Facilities Fund* is used to account for the operations of the City-owned parking ramps and other parking facilities.

Additionally, the City reports the internal service fund type. *Internal service funds* are used to account for general, garage, stores/printing, health insurance, and worker's compensation insurance services provided by one department to other departments of the City on a cost-reimbursement basis. These funds cannot be used to support City activities.

Fiduciary funds, other than agency funds, use the *economic resources measurement focus* and the *full accrual basis of accounting*. Agency funds use the *full accrual basis of accounting* but do not have a measurement focus and therefore report only assets and liabilities. The City reports Agency Funds to account for assets held by the City as an agent under the cable franchise agreement, for the Dubuque Racing Association, and for the decommissioning of the prior Flexsteel site.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the City. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance

Deposits and Investments

The City's cash, pooled cash investments, and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The cash balances of most City funds are pooled and invested. Interest earned on investments is recorded in the General Fund unless otherwise provided by law. Investments are stated at fair value except for the investment in the Iowa Public Agency Investment Trust and non-negotiable certificates of deposit which are valued at amortized cost.

For purposes of the Statement of Cash Flows, all short-term cash investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at year-end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property tax receivable is recognized in the funds on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors.

Current year delinquent property tax receivable represents taxes collected by the County but not remitted to the City at June 30, 2019, and 2019 unpaid taxes. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year.

By statute, the City is required to certify its budget to the County Auditor by March 15 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property taxes are levied as of July 1 on property values assessed as of January 1 of the previous year. The tax levy is divided into two billings. The billings are due September 1 and March 1. On September 30 and March 31, the bill becomes delinquent, and penalties and interest may be assessed by the City.

Special asssessment receivable represents the amounts due from individuals for work done which benefits their property. These assessments are payable by invidviduals in not less than ten nor more than twenty annual installments. Each annual installment with interest on the unpaid balance is due on September 30 and is subject to the same interest and penalties as the other tax.

Inventories and Prepaid Items

Inventories included in the governmental funds are valued at cost using the first-in first-out (FIFO) method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

Inventories of materials and supplies in the enterprise funds are determined by actual count and priced on the FIFO method.

Inventories included in internal service funds are stated at cost and consist of consumable supplies. The cost of these supplies is recorded as an expense at the time they are removed from inventory for use.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of governmental fund prepaids are recorded as expenditures when consumed rather than when purchased.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Restricted Assets

Certain proceeds of the City's enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants. The "revenue bond operating" account is used to report resources set aside to subsidize potential deficiencies from the enterprise fund's operation that could adversely affect debt service payments. The "revenue bond sinking" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "revenue bond reserve" account is used to report resources set aside to make up potential future deficiencies in the revenue bond sinking account.

Certain assets of the special revenue funds and capital project funds are classified as restricted assets because their use is limited by debt agreement, the City's cable television franchise agreement, or Iowa Finance Authority housing program agreement.

Certain assets of the Dubuque Metropolitan Area Solid Waste Agency are classified as restricted assets because their use is restricted by state statute for certain specified uses.

Capital Assets

Capital assets, which include property, plant, equipment, intangibles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position and in the proprietary funds statement of net position. Capital assets are defined by the government as assets with an initial, individual cost of more than \$100,000 for infrastructure and intangible assets, \$20,000 for building assets, and \$10,000 for the remaining assets, and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repair not adding to the value of the asset or materially extending asset lives are not capitalized. All of the City's infrastructure has been recorded, including infrastructure acquired prior to June 30, 1980.

Major outlays for capital assets and improvements are capitalized as projects are constructed. There was no interest incurred during the construction phase of capital assets of business-type activities to capitalize with the value of the assets constructed in the current year.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Buildings | 40 to 125 |
| Improvements other than buildings | 15 to 50 |
| Machinery and equipment | 2 to 30 |
| Infrastructure and intangibles | 15 to 75 |

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Compensated Absences

The City allows employees to accumulate a limited amount of earned but unused vacation and sick pay benefits. Vacation pay is payable to employees upon retirement or termination. Sick pay is payable only upon retirement, in which event, employees with twenty years or more of service are paid 100% of their accrued sick leave balance over a five year period. All vacation pay and applicable sick pay benefits are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, and deferred amounts on refunding are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance's are reported as other financing sources while discounts on debt issuance's are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems') and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems'. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For the governmental activities, the net pension liability is generally liquidated by the General Fund, Community Development Fund, and Seciton VIII Housing Fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Total OPEB Liability

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. For the governmental activities, the total OPEB liability is generally liquidated by the General Fund, Community Development Fund, and Section VIII Housing Fund.

Deferred Inflows of Resources

Deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied, and unrecognized items not yet charged to pension expense.

Net Position/Fund Balance

The Dubuque Metropolitan Area Solid Waste Agency's restricted net position represents outside third-party restrictions and amounts restricted for minority interest of the Agency. The Agency is restricted to using certain amounts for purposes specified by state statute. The net position restricted for minority interest is calculated at 22.7% of unrestricted net position, based on the 1976 revenue bond resolution authorizing the issuance of revenue bonds for the construction of the landfill.

In the government-wide and proprietary fund financial statements, net position is displayed in three components as follows:

- Net investment in capital assets: This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Unspent debt proceeds were \$5,878,778 for the governmental activities and \$6,111,055 for business-type activities.
- Restricted: This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation. Net position restricted through enabling legislation as of June 30, 2019 consists of \$11,257 for debt service and \$45,577 for employee benefits. All other restrictions are by outside parties through grants, debt agreements or donors.
- Unrestricted: This consists of net position that does not meet the definition of restricted or net investment in capital assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

- Nonspendable: Nonspendable fund balances cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.
- Restricted: Restricted fund balances are restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantor or state or federal laws or imposed by law through constitutional provisions or enabling legislation.
- Committed: Committed fund balances can be used only for specific purposes determined
 pursuant to constraints formally imposed by the City Council through resolution approved prior
 to year-end. Those committed amounts cannot be used for any other purpose unless the City
 Council removes or changes the specified use by resolution.
- Assigned: Assigned fund balances contain self-imposed constraints of the government to be used
 for a particular purpose. Intent can be expressed by the City Council or by an official or body to
 which the City Council delegates the authority. The City Council has by resolution delegated the
 authority to the City Manager, and Director of Finance and Budget.
- Unassigned: Unassigned fund balances are amounts not included in the other spendable classifications. Positive unassigned fund balance amount is only appropriate in the general fund. However in governmental funds, other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

The budget guideline of the City of Dubuque maintains a General Fund working balance or operating reserve of 20% of the total General Fund operating revenue requirements. An operating reserve or working balance must be carried into a fiscal year to pay operating costs until tax money, or other anticipated revenue is received.

The State of Iowa recommends a reasonable amount for a working balance as (a) anticipated revenues for the first three months of the fiscal year, less anticipated expenditures or (b) 5% of the total General Fund operating budget, excluding fringes and tort liability expenses.

The City's rating agency, Moody's Investor Service, recommends a reserve balance of at least 10% for "A" rated cities. This is based on the fact that a large portion of the revenue sources are beyond the City's control and therefore uncertain.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information.

Other Significant Accounting Policies

Other significant accounting policies are set forth in the financial statements and the notes thereto.

NOTE 2 – DEFICIT FUND EQUITY

The following funds have deficit net position amounts as of June 30, 2019:

Internal Service Funds:

General Service \$ 757,419

The General Service deficit will be addressed during next fiscal year's reallocation of expenses.

NOTE 3 – CASH ON HAND, DEPOSITS, AND INVESTMENTS

Cash on Hand. Cash on hand represents authorized change funds and petty cash funds used for current operating purposes. The carrying amount at year-end was \$15,581 for the City and \$1,200 for the Dubuque Metropolitan Area Solid Waste Agency.

Deposits. At year-end, the City's carrying amount of deposits was \$63,317,613, and the bank balance was \$63,989,227. The City's deposits in banks at June 30, 2019, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The carrying amount of deposits for the Dubuque Metropolitan Area Solid Waste Agency was \$13,385,750, and the bank balance was \$13,466,750. The Agency's deposits in banks at June 30, 2019, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa.

NOTE 3 – CASH ON HAND, DEPOSITS, AND INVESTMENTS (continued)

Investments. As of June 30, 2019, the City had the following investments and maturities. (The City assumes callable bonds will not be called):

| | Investment Maturities (In Years) | | | | | | | | |
|----|----------------------------------|---|---|--|--|--|--|--|---|
| L | Less Than 1 | | 1 to 5 | | 6 to 10 | | More than 10 | | Total |
| | | | | | | | | | |
| \$ | 1,654,590 | \$ | - | \$ | - | \$ | - | \$ | 1,654,590 |
| | 497,970 | | 1,792,373 | | - | | 2,777,261 | | 5,067,604 |
| | 7,094,931 | | 12,163,818 | | 40,875 | | 3,965,025 | | 23,264,649 |
| | 242,070 | | - | | - | | - | | 242,070 |
| | 98,037 | | _ | | | | - | | 98,037 |
| \$ | 9,587,598 | \$ | 13,956,191 | \$ | 40,875 | \$ | 6,742,286 | \$ | 30,326,950 |
| | \$ \$ | \$ 1,654,590 497,970 7,094,931 242,070 98,037 | Less Than 1 \$ 1,654,590 \$ 497,970 7,094,931 242,070 98,037 | Less Than 1 1 to 5 \$ 1,654,590 \$ - 497,970 1,792,373 7,094,931 12,163,818 242,070 - 98,037 - | Less Than 1 1 to 5 \$ 1,654,590 \$ - \$ 497,970 1,792,373 7,094,931 12,163,818 242,070 - 98,037 - | Less Than 1 1 to 5 6 to 10 \$ 1,654,590 \$ - \$ - 497,970 1,792,373 - 7,094,931 12,163,818 40,875 242,070 - - 98,037 - - | Less Than 1 1 to 5 6 to 10 M \$ 1,654,590 \$ - \$ - \$ - \$ 497,970 1,792,373 - 7,094,931 12,163,818 40,875 242,070 - - 98,037 - - | Less Than 1 1 to 5 6 to 10 More than 10 \$ 1,654,590 \$ - \$ - \$ - 497,970 1,792,373 - 2,777,261 7,094,931 12,163,818 40,875 3,965,025 242,070 - - - 98,037 - - - | Less Than 1 1 to 5 6 to 10 More than 10 \$ 1,654,590 \$ - \$ - \$ \$ - \$ \$ 497,970 1,792,373 - 2,777,261 7,094,931 12,163,818 40,875 3,965,025 242,070 98,037 |

The City and the Dubuque Metropolitan Solid Waste Agency are authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentality's; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council or Board of Trustees and the Treasurer of the State of Iowa; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

Corporate stock was donated in 1957 to the City to establish the Ella Lyons Peony Trail Permanent Trust Fund.

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

All the of the City's investments, except for U.S. Treasury Securities, Federal Agency Obligations, and Managed Accounts L/T CD which were valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions (Level 2 inputs), were determined using the last reported sales price at current exchange rates. (Level 1 inputs)

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 instruments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the City.

Credit Risk. The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year. The City's investments in Money Market Funds and US Agencies were rated AAA.

Concentration of Credit Risk. The City's investment policy does not allow for a prime bankers' acceptance or commercial paper and other corporate debt balances to be greater than ten percent of its total deposits and investments. The policy also limits the amount that can be invested in a single issue to five percent of its total deposits and investments. The City held no such investments during the year.

NOTE 3 – CASH ON HAND, DEPOSITS, AND INVESTMENTS (continued)

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's deposits are 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 insure there will be no loss of public funds.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodial risk with regards to investments, since all investments were held by the City or its agent in the City's name.

Due to legal and budgetary reasons, the General Fund is assigned a portion of the investments earnings associated with other funds. These funds are the employee benefits, community development, road use tax, cable TV, general construction, transit system, general service, garage service, and stores/printing funds.

The Dubuque Metropolitan Area Solid Waste Agency had a money market account valued at \$1,477,100 as of June 30, 2019.

A reconciliation of cash and investments as shown on the government-wide statement of net position for the primary government and statement of fiduciary assets and liabilities follows:

| Cash on hand Carrying amount of deposits Carrying amount of investments | \$ 15,581 63,317,613 30,326,950 |
|--|--|
| Total | \$ 93,660,144 |
| Government-wide Cash and pooled cash investments Cash and pooled cash investments - temporarily restricted Cash and pooled cash investments - permanently restricted Fiduciary | \$ 74,316,214 16,548,526 69,412 |
| Cash and pooled cash investments | 2,725,992 |
| Total | \$ 93,660,144 |

A reconciliation of cash and investments as shown on the government-wide statement of net position for the Dubuque Metropolitan Solid Waste Agency follows:

| Cash on hand Carrying amount of deposits | \$ 1,200 13,385,750 |
|---|---------------------------|
| Total | \$ 13,386,950 |
| | |
| Cash and pooled cash investments | \$ 5,951,989 |
| Cash and pooled cash investments - temporarily restricted | 7,434,961 |
| Total | \$ 13,386,950 |
| | |

NOTE 3 – CASH ON HAND, DEPOSITS, AND INVESTMENTS (continued)

A reconciliation of cash and investments as shown on the government-wide statement of net position for the Dubuque Initiatives and Subsidiaries (December 31, 2018) follows:

| Deposits | \$ | 1,747,043 |
|---|----|-----------|
| Beneficial interest in assets held by others | | 1,240,078 |
| Total | \$ | 2,987,121 |
| | - | |
| Cash and pooled cash investments | \$ | 1,747,043 |
| Cash and pooled cash investments-temporarily restricted | | 1,240,078 |
| Total | \$ | 2,987,121 |

A reconciliation of cash and investments as shown on the government-wide statement of net position for the Dubuque Convention and Visitors Bureau (June 30, 2019) follows:

| Deposits | \$ 303,564 |
|--|-------------------------|
| Total | \$ 303,564 |
| Cash and pooled cash investments Cash and pooled cash investments-temporarily restricted | \$ 69,699 233,865 |
| Total | \$ 303,564 |

NOTE 4 – NOTES RECEIVABLE

The City provides low interest and no interest loans to promote economic and community development, provide opportunities for home ownership to low and moderate income citizens and improve rental properties for low income citizens. Loans may contain a forgivable portion if recipient meets specific conditions such as job creation for economic development or residency requirements community development. Loans are secured by mortgage liens against the property.

At June 30, 2019 the City had the following notes receivable.

| | Original Balance | Interest Rate | Issued | Maturity | Balance | Current Portion |
|--------------------------------|---------------------|------------------|--------|-----------|--------------|--------------------|
| Downtown Rehabilitation Loa | n Program | | | | | |
| Harry & Rosey's | \$ 300,000 | 3 % | 2011 | 7/1/2031 | \$ 245,270 | \$ 17,241 |
| Clark Wolff | 150,000 | 3 | 2001 | 5/1/2022 | 27,845 | 9,274 |
| Dubuque Museum of Art | 300,000 | 3 | 1999 | 7/1/2021 | 84,937 | 44,578 |
| Gronen Adaptive | 300,000 | 2 | 2006 | 5/1/2036 | 157,272 | 8,043 |
| HJD Landlord LLC | 466,000 | 3 | 2016 | 4/1/2036 | 466,000 | - |
| Interstate Building LLP | 300,000 | 3 | 2010 | 9/22/2015 | 237,130 | 17,993 |
| Lower Main Development, | 300,000 | | | | | |
| LLC | | 3 | 2006 | 3/1/2026 | 108,980 | 13,489 |
| Urban Development Action Grant | | | | | | |
| 40 Main, LLC - Note A | 300,000 | - | 2009 | 6/30/2036 | 255,000 | 15,000 |
| Downtown Housing Incentive | Loan | | | | ŕ | ŕ |
| Caradco Landlord, LLC | 4,500,000 | 3 | 2012 | 6/1/2030 | 3,334,111 | 35,239 |
| 40 Main Real Estate Loan | 156,583 | _ | 2009 | 8/1/2022 | 156,583 | - - |
| Sales Tax Construction | | | | | | |
| DB&T Community | | | | | | |
| Development Corporation | 1,700,000 | - | 2012 | 2/1/2032 | 1,700,000 | - |
| • | | | | | \$ 6,773,128 | \$ 160,857 |

NOTE 4 – NOTES RECEIVABLE (continued)

| | Interest | | Current |
|---|----------|--------------|------------|
| | Rate | Balance | Portion |
| Community Development Installment Loans Receivables Residential Rehabilitation Installment Loan Programs First Time Home Buyers | 6 % | \$ 273,428 | \$ 49,000 |
| Local Housing Assistance Program (LHAP) | 6 | 30,814 | 12,000 |
| Homebuyers Assistance Program | 6 | 1,389,469 | 114,000 |
| Infill | 6 | 224,079 | 4,000 |
| RRP Reserve | - | 195,342 | 28,000 |
| Washington Neighborhood Revitalize | - | 42,630 | 13,000 |
| The Accessibility Rehabilitation Program (for rentals) | 6 | 271,748 | 15,000 |
| Iowa Finance Authority | - | 283,898 | 16,987 |
| HOME Program (1) | - | 157,021 | 51,000 |
| Historic Preservation Revolving Loan Fund/Historic Preservation Housing Forgivable Loan Program | | | |
| 114041 / 44/1011 110 440/118 1 018/1 440/14 204/1/1108/44/11 | 6 | 39,813 | 7,000 |
| MicroLending | - | 96,490 | 7,000 |
| TIF Receivables | | | |
| Roasting Solutions | - | 289,800 | |
| | | \$ 3,294,532 | \$ 316,987 |
| | - | | |

⁽¹⁾ Principal payments deferred if one tenant is low income

At December 31, 2018, Dubuque Initiatives and Subsidiaries had the following notes receivable:

| City of Dubuque, 5.00%, unsecured, matures July 2023 Less: current maturities | \$ 167,262 (30,232) |
|--|---------------------------|
| Noncurrent portion | \$ 137,030 |

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Interfund transfers for the year ended June 30, 2019, consisted of the following:

| | | Transfe | ers From | | | | | | | |
|---------------------|--------------|------------------------|-----------------------|------------------|--------------------------|-------------------|------------------|-----------------------|---------------------|---------------|
| | | Tax | | | | Sewer | | | Non | |
| Transfer to | General | Increment Financing | Community Development | Debt Services | Nonmajor Governmental | Disposal Works | Water Utility | Parking Facilities | Major Enterprise | Total |
| Transfer to | General | | Ветегоричен | Bervices | Governmentar | WOIRS | Ctility | - r delitties | Enterprise | 1000 |
| General | \$ - | \$ 430,641 | \$ - | \$ - | \$ 4,195,409 | \$ 142,884 | \$ 142,884 | \$ - | \$ - | \$ 4,911,818 |
| Tax increment | | | | | | | | | | |
| financing | = | 2 | | - | - | - | - | 617,477 | - | 617,479 |
| Community | | | | | | | | | | |
| development | - | 30,000 | = | - | - | - | - | - | - | 30,000 |
| Debt service | 608,734 | 6,347,085 | | - | 1,052,376 | - | - | - | - | 8,008,195 |
| Nonmajor | | | | | | | | | | |
| Governmental | 345,425 | 1,580,288 | | - | 1,532,726 | - | - | - | 21 | 3,458,460 |
| Water utility | - | 251,069 | | - | 7,457 | - | - | - | - | 258,526 |
| Stormwater utility | 258,990 | - | 16,967 | - | 201,353 | 36,951 | - | - | - | 514,261 |
| Parking facilities | - | 280,000 | | - | - | - | - | - | - | 280,000 |
| Nonmajor enterprise | 1,725,885 | | | 11,995 | | | | | | 1,737,880 |
| | \$ 2,939,034 | \$ 8,919,085 | \$ 16,967 | \$ 11,995 | \$ 6,989,321 | \$ 179,835 | \$ 142,884 | \$ 617,477 | \$ 21 | \$ 19,816,619 |

Net capital assets of \$7,130,614 were transferred from governmental capital assets to Storm Water Utility. The transfer was reported as a capital contribution in the Storm Water Utility Fund. No amounts were reported in the governmental funds, as the amounts did not involve the transfer of financial resources.

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) fund capital projects.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

Primary Government:

Governmental activities:

| Capital assets, not being depreciated: Land | | Beginning Balance | Transfers In | Transfers Out | Increases | Decreases | Ending Balance |
|--|-----------------------------|----------------------|-----------------|------------------|--------------|----------------|-------------------|
| Construction in Progress 49,954,930 8,478,171 (2,413,166) 56,019,935 Total Capital assets, not being depreciated 128,264,929 8,945,793 (2,413,166) 134,797,556 Capital assets, being depreciated: Buildings 141,320,127 - 537,939 - 141,858,066 Improvements other than buildings 24,045,686 1,409,968 - 25,455,654 Machinery and equipment 50,688,060 - 1,745,241 (759,681) 51,673,620 (1,759,681) 455,896,451 Total capital assets, being depreciated depreciation for: Buildings (43,428,233) 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (11,650,829) - (823,388) - (12,474,217) (16,50,829) - (823,388) - (12,474,217) (16,50,829) - (3,264,813) 753,571 (29,888,954) (16,10) 248,542,214 Governmental activities | | | | | | | |
| Total Capital assets, not being depreciated 128,264,929 8,945,793 (2,413,166) 134,797,556 Capital assets, being depreciated: Buildings 141,320,127 537,939 - 141,858,066 Improvements other than buildings 24,045,686 1,409,968 - 25,455,654 Machinery and equipment 50,688,060 1,745,241 (759,681) 51,673,620 Infrastructure 234,204,768 2,704,343 - 236,909,111 Total capital assets, being depreciated 450,258,641 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (43,428,233) (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) (823,388) - (12,474,217) Machinery and Equipment (78,610,244) (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 | Land | \$ 78,309,999 | \$ - | \$ - | \$ 467,622 | \$ - | \$ 78,777,621 |
| being depreciated 128,264,929 8,945,793 (2,413,166) 134,797,556 Capital assets, being depreciated: Buildings 141,320,127 - 537,939 - 141,858,066 Improvements other than buildings 24,045,686 - 1,409,968 - 25,455,654 Machinery and equipment 50,688,060 - 1,745,241 (759,681) 51,673,620 (161,638) - 234,204,768 - 2,704,343 - 236,909,111 Total capital assets, being depreciated 450,258,641 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (43,428,233) - 6,397,491 (759,681) 455,896,451 Less accumulated than buildings (11,650,829) - (45,863,885) (11,650,829) - (45,863,885) (11,650,829) - (3,264,813) 753,571 (29,858,954) (11,613,871) (170,474,217) (170,474,237) Total accumulated depreciation (161,037,018) - (161,037,018) - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - (3,793,299) (6,110) 285,422,214 | | 49,954,930 | | | 8,478,171 | (2,413,166) | 56,019,935 |
| Capital assets, being depreciated: Buildings 141,320,127 - 537,939 - 141,858,066 Improvements other than buildings 24,045,686 - 1,409,968 - 25,455,654 Machinery and equipment 50,688,060 - 1,745,241 (759,681) 51,673,620 Infrastructure 234,204,768 - 2,704,343 - 236,909,111 Total capital assets, being depreciated 450,258,641 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (43,428,233) - (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) - (823,388) - (12,474,217) Machinery and Equipment (27,347,712) - (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) - (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - (3,793,299) (6,110) 285,422,214 | | | | | | | |
| Buildings 141,320,127 - 537,939 - 141,858,066 Improvements other than buildings 24,045,686 - 1,409,968 - 25,455,654 Machinery and equipment 50,688,060 - - 1,745,241 (759,681) 51,673,620 Infrastructure 234,204,768 - - 2,704,343 - 236,909,111 Total capital assets, being depreciated 450,258,641 - - - 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: | being depreciated | 128,264,929 | | | 8,945,793 | (2,413,166) | 134,797,556 |
| Improvements other than buildings | | | | | | | |
| than buildings | Buildings | 141,320,127 | - | - | 537,939 | - | 141,858,066 |
| Machinery and equipment Infrastructure 50,688,060 - - 1,745,241 (759,681) 51,673,620 Infrastructure 234,204,768 - - 2,704,343 - 236,909,111 Total capital assets, being depreciated 450,258,641 - - 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: 801dings (43,428,233) - - (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) - - (823,388) - (12,474,217) Machinery and Equipment Infrastructure (78,610,244) - - (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) - - (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) - - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - - (3,793,299) (6,110) 285,422,214 | 1 | | | | | | |
| Infrastructure 234,204,768 2,704,343 - 236,909,111 Total capital assets, being depreciated 450,258,641 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (43,428,233) (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) (823,388) - (12,474,217) Machinery and Equipment (27,347,712) (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 | | | - | - | | - | |
| Total capital assets, being depreciated 450,258,641 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (43,428,233) (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) (823,388) - (12,474,217) Machinery and Equipment (27,347,712) (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 | | | - | - | | (759,681) | |
| depreciated 450,258,641 - - 6,397,491 (759,681) 455,896,451 Less accumulated depreciation for: Buildings (43,428,233) - - (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) - - (823,388) - (12,474,217) Machinery and Equipment Infrastructure (78,610,244) - - (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) - - (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) - - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - - (3,793,299) (6,110) 285,422,214 | | 234,204,768 | | | 2,704,343 | | 236,909,111 |
| Less accumulated depreciation for: Buildings (43,428,233) (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) (823,388) - (12,474,217) Machinery and Equipment (27,347,712) (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 | 1 | | | | | | |
| depreciation for: Buildings (43,428,233) - - (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) - - (823,388) - (12,474,217) Machinery and Equipment (27,347,712) - - (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) - - (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) - - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - - (3,793,299) (6,110) 285,422,214 Governmental activities | depreciated | 450,258,641 | | | 6,397,491 | (759,681) | 455,896,451 |
| Buildings (43,428,233) (2,435,652) - (45,863,885) Improvements other than buildings (11,650,829) (823,388) - (12,474,217) Machinery and Equipment (27,347,712) (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 Governmental activities | | | | | | | |
| Improvements other than buildings (11,650,829) - - (823,388) - (12,474,217) Machinery and Equipment Infrastructure (27,347,712) - - (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) - - (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) - - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - - (3,793,299) (6,110) 285,422,214 Governmental activities | | (43.428.233) | _ | _ | (2.435.652) | _ | (45.863.885) |
| than buildings (11,650,829) (823,388) - (12,474,217) Machinery and Equipment (27,347,712) (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 Governmental activities | \mathcal{E} | (10,100,000) | | | (-,,) | | (10,000,000) |
| Machinery and Equipment Infrastructure (27,347,712) - - (3,264,813) 753,571 (29,858,954) Infrastructure (78,610,244) - - (3,666,937) - (82,277,181) Total accumulated depreciation (161,037,018) - - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - - (3,793,299) (6,110) 285,422,214 Governmental activities | 1 | (11,650,829) | - | - | (823,388) | - | (12,474,217) |
| Total accumulated depreciation (161,037,018) (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 Governmental activities | | | - | - | . , , | 753,571 | |
| depreciation (161,037,018) - - (10,190,790) 753,571 (170,474,237) Total capital assets, being depreciated, net 289,221,623 - - - (3,793,299) (6,110) 285,422,214 Governmental activities | Infrastructure | (78,610,244) | - | - | (3,666,937) | · - | (82,277,181) |
| Total capital assets, being depreciated, net 289,221,623 (3,793,299) (6,110) 285,422,214 Governmental activities | Total accumulated | | | | | | |
| depreciated, net <u>289,221,623</u> <u>-</u> <u>-</u> (3,793,299) (6,110) <u>285,422,214</u> Governmental activities | depreciation | (161,037,018) | | | (10,190,790) | 753,571 | (170,474,237) |
| depreciated, net <u>289,221,623</u> <u>-</u> <u>-</u> (3,793,299) (6,110) <u>285,422,214</u> Governmental activities | Total capital assets, being | | | | | | |
| Governmental activities | | 289,221,623 | - | _ | (3,793,299) | (6,110) | 285,422,214 |
| | | | | | (-,,-,) | (*,-10) | |
| capital assets, net <u>\$ 417,486,552</u> <u>\$ - </u> <u>\$ 5,152,494</u> \$ (2,419,276) \$ 420,219,770 | Governmental activities | | | | | | |
| | capital assets, net | \$ 417,486,552 | \$ - | \$ - | \$ 5,152,494 | \$ (2,419,276) | \$ 420,219,770 |

NOTE 6 – CAPITAL ASSETS (continued)

Business-type activities:

| | Beginning Balance | Transfers In | Transfers Out | Increases | Decreases | Ending Balance |
|--|----------------------------|-----------------|------------------|--------------------------|----------------------|-----------------------------|
| Capital assets, not being depreciated: Land Construction in progress | \$ 24,399,223 5,819,782 | \$ - | \$ - | \$ 406,040 16,283,821 | \$ - (10,249,829) | \$ 24,805,263 11,853,774 |
| Total Capital assets, not being depreciated | 30,219,005 | | | 16,689,861 | (10,249,829) | 36,659,037 |
| Capital assets, being depreciated: | | | | | | |
| Buildings Improvements other | 158,539,345 | - | - | 1,046,792 | - | 159,586,137 |
| than buildings Machinery and equipment | 168,060,566 112,329,961 | - | - | 9,757,822 1,905,204 | (374,137) | 177,818,388 113,861,028 |
| Total capital assets, being depreciated | 438,929,872 | | | 12,709,818 | (374,137) | 451,265,553 |
| Less accumulated depreciation for: | | | | | | |
| Buildings Improvements other | (53,250,239) | - | - | (2,116,386) | - | (55,366,625) |
| than buildings | (33,599,020) | - | - | (2,976,189) | 260.296 | (36,575,209) |
| Machinery and equipment Total accumulated | (41,027,161) | | <u>-</u> | (3,822,449) | 369,286 | (44,480,324) |
| depreciation | (127,876,420) | | | (8,915,024) | 369,286 | (136,422,158) |
| Total capital assets, being depreciated, net | 311,053,452 | | | 3,794,794 | (4,851) | 314,843,395 |
| Business-type activities capital assets, net | \$ 341,272,457 | \$ - | \$ - | \$ 20,484,655 | \$ (10,254,680) | \$ 351,502,432 |

NOTE 6 – CAPITAL ASSETS (continued)

Depreciation expense was charged to functions/programs for the primary government as follows:

| Governmental activities: | |
|--|--------------------------------------|
| Public safety | \$ 958,946 |
| Public works | 6,053,671 |
| Health and social services | 5,496 |
| Culture and recreation | 2,220,911 |
| Community and economic development | 68,878 |
| General government | 842,107 |
| Capital assets held by the government's internal service funds are | |
| charged to various functions based on their usage of their assets | 40,781 |
| Total depreciation expense - governmental activities | \$ 10,190,790 |
| | _ |
| Business-type activities: | |
| Sewage disposal works | \$ 3,412,369 |
| Water utility | 1,313,288 |
| Ctomposyotom vilites | 1 012 775 |
| Stormwater utility | 1,812,775 |
| Parking facilities | 1,812,775 |
| • | |
| Parking facilities | 1,193,543 |
| Parking facilities Refuse collection | 1,193,543 273,008 |
| Parking facilities Refuse collection Salt | \$ 1,193,543 273,008 27,639 |

NOTE 6 – CAPITAL ASSETS (continued)

Dubuque Metropolitan Area Solid Waste Agency (Component Unit):

| | Beginning Balance | Transfers In | Transfers Out | Increases | Decreases | Ending Balance |
|--|---------------------------|-----------------|------------------|--------------|-----------------------------|-------------------------|
| Capital assets, not being depreciated: Land Construction in progress | \$ 2,952,666 3,629,793 | \$ - | \$ - - | \$ - 338,235 | \$ (214,862) (3,411,688) | \$ 2,737,804 556,340 |
| Total Capital assets, not being depreciated | 6,582,459 | | | 338,235 | (3,626,550) | 3,294,144 |
| Capital assets, being depreciated: | | | | | | |
| Buildings Improvements other | 207,715 | - | - | 179,064 | - | 386,779 |
| than buildings | 13,668,654 | - | - | 3,232,624 | - | 16,901,278 |
| Machinery and equipment | 4,048,113 | | | 64,680 | | 4,112,793 |
| Total capital assets, being depreciated | 17,924,482 | | | 3,476,368 | | 21,400,850 |
| Less accumulated depreciation for: | | | | | | |
| Buildings | (61,379) | - | - | (12,745) | - | (74,124) |
| Improvements other than buildings | (7,134,672) | _ | _ | (333,088) | - | (7,467,760) |
| Machinery and equipment | (2,560,108) | | | (244,658) | | (2,804,766) |
| Total accumulated depreciation | (9,756,159) | | | (590,491) | | (10,346,650) |
| Total capital assets, being depreciated, net | 8,168,323 | | | 2,885,877 | | 11,054,200 |
| Dubuque Metropolitan Area Solid Waste, capital assets | \$ 14,750,782 | \$ - | \$ - | \$ 3,224,112 | \$ (3,626,550) | \$ 14,348,344 |

Depreciation expense of \$590,491 was charged to the Dubuque Metropolitan Area Solid Waste Agency.

NOTE 6 – CAPITAL ASSETS (continued)

Dubuque Initiatives (Component Unit):

| | Beginning Balance | | Increases | | Decreases | Ending Balance |
|--|--------------------------|----|-------------|----|--------------|-------------------|
| Capital assets, not being depreciated: Land | \$ 117,723 | \$ | - | \$ | (17,723) | \$ 100,000 |
| Construction in Progress | 121,193 | | | | (121,193) | |
| Total Capital assets, not being depreciated | 238,916 | | | | (138,916) | 100,000 |
| Capital assets, being depreciated: | | | | | | |
| Buildings & Land | | | | | | |
| Improvements | 45,676,454 | | 335,546 | | (34,012,000) | 12,000,000 |
| Other Property Total capital assets, being | 31,735 | _ | | | | 31,735 |
| depreciated | 45,708,189 | _ | 335,546 | | (34,012,000) | 12,031,735 |
| Less accumulated | | | | | | |
| depreciation for: Buildings | (9,131,349) | | (1,311,171) | | 9,969,849 | (472,671) |
| Improvements other than buildings | (30,556) | | (73) | | | (30,629) |
| Total accumulated depreciation | (9,161,905) | | (1,311,244) | | 9,969,849 | (503,300) |
| Total capital assets, being depreciated, net | 36,546,284 | | (975,698) | _ | (24,042,151) | 11,528,435 |
| Dubuque Initiatives, capital assets | \$ 36,785,200 | \$ | (975,698) | \$ | (24,181,067) | \$ 11,628,435 |

The Dubuque Initiatives component unit has recognized a loss on impairment of \$24,161,156 as of December 31, 2018 due the Organization including all operations of the Roshek Building of which Dubuque Initiatives is the managing and sole member. Fair value of assets measured on a nonrecurring basis at December 31, 2018 include the Organization's building and improvements. During the year ended December 31, 2018, the Roshek Building, with a carrying amount of \$36,161,156 was written down to its fair value of \$12,000,000 resulting in an impairment loss off \$24,161,156. The fair value was based on information derived from third-party appraisers and real estate market participants and is considered a Level 2 fair value measurement. During December 2019, the Organization sold the Roshek Building for approximately \$12,000,000.

NOTE 7 – LONG-TERM DEBT

General Obligation Bonds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$111,020,000. During fiscal year 2019, the City issued \$3,100,000 of general obligation bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as serial bonds with varying amounts of principal maturing annually and with interest payable semi-annually. General obligation bonds outstanding at June 30, 2019, are as follows:

| Purpose | Date of Issue | Maturity Dates | Interest Rates | Amount Originally Issued | Amount Outstanding End of Year | |
|---|---------------|-------------------|-------------------|--------------------------------|--------------------------------------|--|
| Corporate Purpose Series 2012A | 03/15/2012 | 06/01/14-06/01/31 | 2.00-3.00 | \$ 4,380,000 | \$ 3,115,000 | |
| Corporate Purpose | | | | | | |
| and Refund Series 2012B | 03/15/2012 | 06/01/13-06/01/31 | 2.00-3.13 | 7,495,000 | 5,275,000 | |
| Corporate Purpose (taxable) Series 2012C | 06/28/2012 | 06/01/14-06/01/32 | 2.00-3.90 | 6,965,000 | 5,140,000 | |
| Corporate Purpose Series 2012D | 06/28/2012 | 06/01/14-06/01/32 | 2.00-3.46 | 7,175,000 | 4,370,000 | |
| Corporate Purpose Series 2012E Corporate Purpose | 12/12/2012 | 06/01/14-06/01/32 | 2.00-3.00 | 3,640,000 | 2,410,000 | |
| (taxable) Series 2012F | 12/10/2012 | 06/01/14-06/01/22 | 1.00-2.20 | 1,035,000 | 410,000 | |
| Corporate Purpose Series 2012H | 12/10/2012 | 06/01/15-06/01/32 | 2.00-3.00 | 2,385,000 | 1,630,000 | |
| Corporate Purpose (taxable) | | | | | | |
| and Refund Series 2012I | 12/04/2013 | 06/01/13-06/01/21 | 0.30-2.20 | 7,285,000 | 700,000 | |
| Corporate Purpose Series 2014B | 12/08/2014 | 06/01/16-06/01/34 | 3.00-3.65 | 18,835,000 | 16,855,000 | |
| Corporate Purpose (taxable) | | | | | | |
| Series 2014C | 12/08/2014 | 06/01/16-06/01/34 | 3.00-4.16 | 7,615,000 | 7,180,000 | |
| Corporate Purpose Series 2016A | 04/04/2016 | 06/01/17-06/01/35 | 2.00-3.75 | 2,830,000 | 2,445,000 | |
| Corporate Purpose Refunding | | | | | | |
| Series 2016B | 04/04/2016 | 06/01/16-06/01/28 | 2.00-3.00 | 10,920,000 | 6,440,000 | |
| Corporate Purpose Series 2016C | 04/04/2016 | 06/01/17-06/01/35 | 2.00-3.13 | 4,145,000 | 3,610,000 | |
| Corporate Purpose Series 2017A | 04/17/2017 | 06/01/18-06/01/30 | 3.00 | 8,495,000 | 6,165,000 | |
| Corporate Purpose | | | | | | |
| Refunding Series 2017B | 04/17/2017 | 06/01/18-06/01/30 | 3.00 | 9,745,500 | 8,440,000 | |
| Corporate Purpose | | | | | | |
| Refunding Series 2017C | 04/17/2017 | 06/01/18-06/01/30 | 3.00-3.45 | 2,120,000 | 1,880,000 | |
| Corporate Purpose Series 2018A | 03/19/2018 | 06/01/18-06/01/31 | 3.00-4.00 | 4,950,000 | 4,635,000 | |
| Corporate Purpose | | | | | | |
| Refunding Series 2018B | 03/19/2018 | 06/01/18-06/01/26 | 3.00-3.15 | 1,005,000 | 900,000 | |
| Corporate Purpose Series 2019A | 06/20/2019 | 06/01/22-06/01/39 | 3.00 | 2,240,000 | 2,240,000 | |
| Corporate Purpose Series 2019B | 06/20/2019 | 06/20/20-06/01/27 | 3.00 | 860,000 | 860,000 | |
| | | | | \$ 114,120,500 | \$ 84,700,000 | |

NOTE 7 – LONG-TERM DEBT (continued)

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

| Government | al Activities | Business-ty | pe Activities |
|---------------|--|---|--|
| Principal | Interest | Principal | Interest |
| \$ 4,968,670 | \$ 1,347,330 | \$ 2,946,330 | \$ 1,186,021 |
| 4,626,539 | 1,232,653 | 2,878,462 | 1,103,647 |
| 3,500,837 | 1,116,908 | 2,969,163 | 1,021,393 |
| 3,372,337 | 1,033,913 | 3,037,663 | 936,020 |
| 3,121,001 | 951,424 | 2,988,999 | 845,547 |
| 15,818,038 | 3,528,668 | 14,686,643 | 2,893,063 |
| 9,756,960 | 1,228,984 | 8,743,359 | 860,225 |
| 984,753 | 30,345 | 300,246 | 9,224 |
| \$ 46,149,135 | \$ 10,470,225 | \$ 38,550,865 | \$ 8,855,140 |
| | Principal \$ 4,968,670 4,626,539 3,500,837 3,372,337 3,121,001 15,818,038 9,756,960 984,753 | \$ 4,968,670 \$ 1,347,330 4,626,539 \$ 1,232,653 3,500,837 \$ 1,116,908 3,372,337 \$ 1,033,913 3,121,001 \$ 951,424 15,818,038 \$ 3,528,668 9,756,960 \$ 1,228,984 984,753 \$ 30,345 | Principal Interest Principal \$ 4,968,670 \$ 1,347,330 \$ 2,946,330 4,626,539 1,232,653 2,878,462 3,500,837 1,116,908 2,969,163 3,372,337 1,033,913 3,037,663 3,121,001 951,424 2,988,999 15,818,038 3,528,668 14,686,643 9,756,960 1,228,984 8,743,359 984,753 30,345 300,246 |

Tax Increment Financing Bonds. The City issues tax increment financing bonds to provide funds for urban renewal projects. The City pledges property tax revenues from the tax increment financing districts to pay debt service. These bonds are generally issued as serial bonds with varying amounts of principal maturing annually and with interest payable semi-annually. Tax increment financing bonds outstanding at June 30, 2019, are as follows:

| | | | | Amount | Amount | |
|-------------------------|----------|-------------------|----------|---------------|---------------|------------|
| | Date of | | Interest | Originally | Outstanding | Current |
| Purpose | Issue | Maturity Dates | Rates | Issued | End of Year | Portion |
| Diamond Jo Parking Ramp | 10/16/07 | 06/01/11-06/01/37 | 7.50% | \$ 23,025,000 | \$ 19,535,000 | \$ 550,000 |

Annual debt service requirements to maturity for tax increment financing bonds are as follows:

| Fiscal Year | Governmental Activities | | | | |
|-------------|-------------------------|------------|----|------------|--|
| June 30 | | Principal | | Interest | |
| 2020 | \$ | 550,000 | \$ | 1,465,125 | |
| 2021 | | 590,000 | | 1,423,875 | |
| 2022 | | 635,000 | | 1,379,625 | |
| 2023 | | 680,000 | | 1,332,000 | |
| 2024 | | 730,000 | | 1,281,000 | |
| 2025-2029 | | 4,565,000 | | 5,516,000 | |
| 2030-2034 | | 6,555,000 | | 3,506,250 | |
| 2035-2037 | | 5,230,000 | | 803,250 | |
| Total | \$ | 19,535,000 | \$ | 16,707,125 | |

NOTE 7 – LONG-TERM DEBT (continued)

Revenue Bonds. The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. These bonds are generally issued as serial bonds with varying amounts of principal maturing annually and with interest payable semi-annually. Revenue bonds outstanding at June 30, 2019, are as follows:

| | | | | | Amount | | Amount |
|-----------------------------|------------|-------------------|-------------|----|------------|----|------------|
| | Date of | | Interest | C | riginally | O | utstanding |
| Purpose | Issue | Maturity Dates | Rates | | Issued | Er | nd of Year |
| Water Utility Series 2008D | 11/04/2008 | 06/01/10-06/01/23 | 3.00-5.00 % | \$ | 1,195,000 | \$ | 410,000 |
| Water Utility Series 2010D | 09/21/2010 | 06/01/12-06/01/30 | 2.00-4.00 | | 5,700,000 | | 4,085,000 |
| Sales Tax Incremental 2014 | 06/14/2014 | 06/01/23-06/01/29 | 4.00-5.00 | | 7,190,000 | | 7,190,000 |
| Sales Tax Incremental 2015A | 06/15/2015 | 06/01/23-06/01/31 | 3.25-4.00 | | 20,800,000 | | 20,800,000 |
| | | | | \$ | 34,885,000 | \$ | 32,485,000 |

The City has pledged future water customer revenues, net of specified operating expenses, to repay \$1,195,000 of water revenue bonds, issued in November 2008, to provide financing for water main replacements and repairs, construction of water main extensions, and the acquisition and installation of a pump station radio communication equipment and facilities. The bonds are payable solely from water customer net operating revenues and are payable through 2023. The City has pledged future water customer revenues, net of specified operating expenses, to repay \$5,700,000 of water revenue bonds, issued in November 2010, to provide funds to pay costs of constructing and equipping improvements, and extensions to the municipal water system. The bonds are payable solely from water customer net operating revenues and are payable through 2030. Net operating income is expected to equal or exceed 1.25% of the annual principal and interest payments on both bonds.

The City shall at all times prescribe, fix, and maintain and collect rates, fees and other charges for their services and facilities furnished by the system that are fully sufficient at all times which will (a) equal at least 125% of the debt service requirement of all bonds and parity obligations then outstanding for the year of computation; (b) enable the City to make all required payments, if any, into the debt service reserve fund. For the current year, principal and interest paid and total customer net revenues (operating revenues, plus interest earnings, plus depreciation expense) were \$497,638 and \$3,434,117, respectively.

Except with respect to the Senior SRF Bonds, or any future SRF bonds, the City covenants to establish and maintain a debt service reserve fund in the amount determined to be a reasonable reserve for the payment of principal and interest on the Bonds and outstanding parity obligations, (b) the maximum annual principal and interest requirements on the bonds and outstanding parity obligations, or (c) 125% of the average annual principal and interest requirements on the bonds.

During the year ended June 30, 2019, the City was in compliance with the revenue bonds' provisions.

Pursuant to the Master Resolutions, approved by the City Council, Sales Tax Increment Revenues received as a result of the Flood Mitigation Program under the Award Agreement shall be applied solely for the benefit of the holders of the Series 2016A Bonds \$20,800,000, and outstanding from time to time, any other Senior Bonds, the Series 2014 Bonds, \$7,190,000 and any other second lien bonds that may be issued in the future under the Master Resolution. The bonds provide financing for costs for acquisition, construction and installation and equipping of the Bee Branch Watershed Flood Mitigation Project.

The total principal and interest remaining to be paid on all revenue bonds is \$41,173,140.

NOTE 7 – LONG-TERM DEBT (continued)

The City issued \$7,190,000 Sales Tax Increment Revenue Bonds, June 2014 and \$20,800,000 June 2016, for the purpose of paying costs of the acquisition, construction and installation and equipping of the Bee Branch Watershed Flood Mitigation Project. The master resolution establishes a Debt Service Reserve Account that may secure one or more series of Bonds. Upon the issuance of the Series 2016A Bonds a deposit of \$2,080,000 was made into the Debt Service Reserve Account, and the Series 2016A Bonds shall be secured by amounts held in the Debt Service Reserve Account. The Series 2014 Bonds are revenue bonds secured by and payable as provided in the Master Resolution from all Pledged Revenues which are pledged under the Master Resolution to the payment of the principal and interest of the Series 2014 Bonds. There shall be no deposit made into the Debt Service Reserve Account for Series 2014 Bonds, there is no debt service reserve requirement applicable to the Series 2014 Bonds, and Series 2014 Bonds shall not be secured by any amounts held in the Debt Service Reserve Account.

Revenue bond debt service requirements to maturity are as follows:

| Fiscal Year | Business-type Activities | | | | | |
|-------------|--------------------------|----|-----------|--|--|--|
| June 30 | Principal | | Interest | | | |
| 2020 | \$ 330,000 | \$ | 934,308 | | | |
| 2021 | 340,000 | | 922,698 | | | |
| 2022 | 355,000 | | 910,598 | | | |
| 2023 | 2,490,000 | | 897,275 | | | |
| 2024 | 3,535,000 | | 1,139,525 | | | |
| 2025-2029 | 19,710,000 | | 3,548,338 | | | |
| 2030-2031 | 5,725,000 | | 335,400 | | | |
| Total | \$ | | 8,688,142 | | | |

Notes Payable. Notes payable have been issued to provide funds for economic development and for the purchase of capital assets. Notes payable at June 30, 2019, are as follows:

| | | | | Amount | Amount | |
|-------------|----------|-------------------|----------|------------|-------------|-----------|
| | Date of | | Interest | Originally | Outstanding | Current |
| Purpose | Issue | Maturity Dates | Rates | Issued | End of Year | Portion |
| 40 Main LLC | 08/06/09 | 06/30/11-06/30/21 | 6.50 % | \$ 690,529 | \$ 176,054 | \$ 85,174 |

During Fiscal Year 2010, the City issued \$690,529 Urban Renewal Tax Increment Revenue Notes, Taxable Series 2009 (40 Main LLC Project). Interest is payable each December 31 and June 30 at a rate of 6.50%. Principal payments are due each December 31 and June 30 and range from \$24,764 to \$45,195 with final maturity in 2021. The proceeds were used for the construction of eighteen apartments for market-rate rental and 7,800 square feet of retail space by the Developer on the Development Property in accordance with the terms of the Development Agreement. The debt is owned by Premier Bank and; therefore, constitutes a direct borrowing.

Annual debt service requirements to maturity for notes payable are as follows:

| Fiscal Year | | Governmental Activities | | | | | |
|-------------|----|-------------------------|----|---------|--|--|--|
| June 30 | F | Principal | | nterest | | | |
| 2020 | \$ | 85,174 | \$ | 10,235 | | | |
| 2021 | | 90,880 | | 4,529 | | | |
| Total | \$ | \$ 176,054 | | 14,764 | | | |
| | | | | | | | |

NOTE 7 – LONG-TERM DEBT (continued)

Capital Loan Notes. Revenue capital loan notes have been issued for the planning and construction of sewer, stormwater, and water capital projects through the State of Iowa State Revolving Loan Funds. The City issued an additional \$5,000 of SRF debt in 2019 as part of the Bee Branch stormwater construction project and \$30,940 for green alley projects reducing stormwater run off, \$233,631 for the Catfish Creek stabilization project, \$408,803 for CIWA purchase, \$1,541,796 for Kerper sewer project, \$444,163 for Roosevelt tower, and \$772,278 for upper Bee Branch culverts. The City has pledged income derived from the acquired or constructed assets to pay debt service. Capital loan notes payable at June 30, 2019, are as follows:

| | | Final | | | Amount | |
|------------------------------------|------------|----------|----------|----------------|----------------|--------------|
| | Date | Maturity | Interest | Amount | Outstanding | Current |
| Purpose | Authorized | Date | Rates | Authorized | End of Year | Portion |
| Drinking Water | 10/18/07 | 06/01/28 | 2.00 % | \$ 1,037,000 | \$ 482,000 | \$ 47,000 |
| Clean Water | 01/14/09 | 06/01/28 | 2.00 | 1,847,000 | 971,000 | 95,000 |
| North Catfish Creek Stormwater | 01/13/10 | 06/01/30 | 3.25 | 800,000 | 502,000 | 39,000 |
| North Catfish Creek Sewer | 01/13/10 | 06/01/30 | 3.25 | 912,000 | 573,000 | 44,000 |
| Water Meter Replacement | 02/12/10 | 06/01/30 | 3.25 | 7,676,000 | 2,140,000 | 149,000 |
| Water and Resource Recovery Center | 08/18/10 | 06/01/39 | 2.00 | 74,285,000 | 60,444,000 | 2,488,000 |
| Bee Branch Stormwater | 10/27/10 | 06/01/41 | 3.25 | 7,850,000 | 6,429,000 | 205,000 |
| Cogeneration | 05/17/13 | 06/01/33 | 2.00 | 3,048,000 | 2,257,000 | 141,000 |
| Meter Replacement Sewer | 05/31/13 | 06/01/30 | 3.25 | 3,058,000 | 2,140,000 | 149,000 |
| Bee Branch Stormwater | 06/19/15 | 06/01/37 | 1.43 | 31,417,953 | 28,761,589 | 1,148,000 |
| CIWA Purchase | 07/07/17 | 06/01/37 | 2.00 | 10,198,000 | 4,311,761 | 523,000 |
| Roosevelt Tower | 09/22/17 | 06/01/40 | 2.00 | 475,000 | 444,163 | 9,368 |
| Kerper Blvd | 03/08/19 | 06/01/38 | 2.00 | 2,763,000 | 1,427,796 | 116,000 |
| Bee Branch Culverts | 06/07/19 | 06/01/40 | 2.00 | 16,382,000 | 772,279 | |
| | | | = | \$ 161,748,953 | \$ 111,655,588 | \$ 5,153,368 |

On October 18, 2007 the City entered into an agreement with the Iowa Finance Authority Drinking Water Program Revolving Loan Fund for a line of credit up to \$1.037 million. This line of credit was issued to finance the clear well improvements by the Water Fund. The interest rate for this line of credit is 2.00%. Annual payments began in Fiscal Year 2008, with the last payment in Fiscal Year 2028. The note payable is payable solely from the Water Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On January 14, 2009 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$1.847 million. This line of credit was issued to finance the West 32nd Stormwater Detention Basin improvements by the Stormwater Fund. The interest rate for this line of credit is 2.00%. Annual payments began in Fiscal Year 2009, with the last payment in Fiscal Year 2028. The note payable is payable solely from the Stormwater Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On January 13, 2010 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$800,000. This line of credit was issued to finance the North Catfish Creek improvements by the Stormwater Fund. The interest rate for this line of credit is 3.25%. Annual payments began in Fiscal Year 2010, with the last payment in Fiscal Year 2030. The note payable is payable solely from the Stormwater Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On January 13, 2010 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$912,000. This line of credit was issued to finance the North Catfish Creek improvements by the Sanitary Sewer Fund. The interest rate for this line of credit is 3.25%. Annual payments began in Fiscal Year 2010, with the last payment in Fiscal Year

NOTE 7 – LONG-TERM DEBT (continued)

2030. The note payable is payable solely from the Sanitary Sewer Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On February 12, 2010 the City entered into an agreement with the Iowa Finance Authority Drinking Water Program Revolving Loan Fund for a line of credit up to \$7.676 million. This line of credit was issued to finance the Water Meter Replacements by the Water Fund. The interest rate for this line of credit is 3.25%. Annual payments began in Fiscal Year 2010, with the last payment in Fiscal Year 2031. The note payable is payable solely from the Water Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On August 18, 2010 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$74.285 million. This line of credit was issued to finance the Water & Resource Recovery Center Renovation and the Green Alley Sponsorship Program by the Sanitary Sewer Fund. The interest rate for this line of credit is 2.00%. Annual payments began in Fiscal Year 2011, with the last payment in Fiscal Year 2039. The note payable is payable solely from the Sanitary Sewer Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On October 27, 2010 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$7.85 million. This line of credit was issued to finance the Lower Bee Branch Creek Restoration by the Stormwater Fund. The interest rate for this line of credit is 3.25%. Annual payments began in Fiscal Year 2011, with the last payment in Fiscal Year 2041. The note payable is payable solely from the Stormwater Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On May 17, 2013 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$3.048 million. This line of credit was issued to finance the Water & Resource Recovery Center Cogeneration by the Sanitary Sewer Fund. The interest rate for this line of credit is 3.25%. Annual payments began in Fiscal Year 2011, with the last payment in Fiscal Year 2041. The note payable is payable solely from the Sanitary Sewer Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On May 31, 2013 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$3.058 million. This line of credit was issued to finance the Meter Replacements by the Sanitary Sewer Fund. The interest rate for this line of credit is 3.25%. Annual payments began in Fiscal Year 2011, with the last payment in Fiscal Year 2041. The note payable is payable solely from the Sanitary Sewer Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On June 19, 2015 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$31.418 million. This line of credit was issued to finance the Upper Bee Branch Creek Restoration project and Catfish Creek Sponsorship project by the Sales Tax Increment Fund. The interest rate for this line of credit is 1.43%. Annual payments began in Fiscal Year 2016, with the last payment in Fiscal Year 2037. The note payable is payable solely from the Sales Tax Increment Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On July 7, 2017 the City entered into an agreement with the Iowa Finance Authority Drinking Water Program Revolving Loan Fund for a line of credit up to \$10.198 million. This line of credit was issued to finance the purchase of the Central Iowa Water Association Water System and Improvements by the

NOTE 7 – LONG-TERM DEBT (continued)

Water Fund. The interest rate for this line of credit is 2.00%. Annual payments began in Fiscal Year 2018, with the last payment in Fiscal Year 2037. The note payable is payable solely from the Water Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On September 22, 2017 the City entered into an agreement with the Iowa Finance Authority Drinking Water Program Revolving Loan Fund for a line of credit up to \$475,000. This line of credit was issued to finance the planning and design of the Roosevelt Water Tower by the Water Fund. The interest rate for this line of credit is 0%. Annual payments will begin in Fiscal Year 2020, with the last payment in Fiscal Year 2040. The note payable is payable solely from the Water Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On March 8, 2019 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$2.763 million. This line of credit was issued to finance the reconstruction of the Kerper Sanitary Sewer project and the Eagle Point Park Sponsorship Project by the Sanitary Sewer Fund. The interest rate for this line of credit is 2.00%. Annual payments began in Fiscal Year 2019, with the last payment in Fiscal Year 2038. The note payable is payable solely from the Sanitary Sewer Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

On June 7, 2019 the City entered into an agreement with the Iowa Finance Authority Clean Water Program Revolving Loan Fund for a line of credit up to \$16.382 million. This line of credit was issued to finance the construction of the Bee Branch Creek Restoration Railroad Culverts project by the Stormwater Fund. The interest rate for this line of credit is 2.00%. Annual payments will begin in Fiscal Year 2020, with the last payment in Fiscal Year 2040. The note payable is payable solely from the Stormwater Fund. The debt is owned by the Iowa Finance Authority and; therefore, constitutes direct borrowing.

Annual debt service requirements to maturity for capital loan notes are as follows:

| Fiscal Year | Business-type Activities | | | | |
|-------------|--------------------------|---------------|--|--|--|
| June 30 | Principal | Interest | | | |
| 2020 | \$ 5,153,368 | \$ 2,226,516 | | | |
| 2021 | 5,916,019 | 2,121,044 | | | |
| 2022 | 5,423,679 | 2,000,273 | | | |
| 2023 | 5,427,790 | 1,889,128 | | | |
| 2024 | 5,538,188 | 1,780,699 | | | |
| 2025-2029 | 28,316,954 | 7,320,182 | | | |
| 2030-2034 | 25,995,204 | 4,352,929 | | | |
| 2035-2039 | 29,095,386 | 2,087,880 | | | |
| 2040-2041 | 789,000 | 38,675 | | | |
| Total | \$ 111,655,588 | \$ 23,817,326 | | | |

At June 30, 2019, the City of Dubuque had \$22,341,408 of capital loan note funds available. These funds are available to the City by filing a disbursement request with the State of Iowa. The City expects to use the remaining available funds in fiscal year 2020. The Sewer Utility revenue capital loan notes covenants include a requirement for the utility to produce net revenue of at least 110% of the current year debt service requirement.

NOTE 7 – LONG-TERM DEBT (continued)

Loans Payable. Loans payable have been issued to fund several City projects. Loans payable at June 30, 2019, are as follows:

| | | | | | Amount | | Amount | |
|------------------------|----------|-------------------|----------|----|------------|----|-------------|-----------------|
| | Date of | | Interest | | Originally | C | Outstanding | Current |
| Purpose | Issue | Maturity Dates | Rates | | Issued | E | and of Year | Portion |
| Parking Lot Purchase | 07/08/08 | 01/01/09-07/01/23 | 5.0 % | \$ | 400,000 | \$ | 152,330 | \$ 30,988 |
| Iowa Finance Authority | 08/26/11 | 06/01/20-06/01/30 | 3.0 | | 4,500,000 | | 3,334,111 | 34,977 |
| Bowling & Beyond Inc. | 10/15/12 | 12/04/12-12/04/32 | - | | 1,000,000 | | 650,000 | 50,000 |
| Central Iowa Water | 12/01/16 | 12/01/17-12/01/21 | 3.0 | | 5,000,000 | | 3,000,000 | 1,000,000 |
| | | | | \$ | 10,900,000 | \$ | 7,136,441 | \$ 1,115,965 |
| | | | | _ | | | | |

On July 8, 2008, the City issued a \$400,000 loan. Interest is payable each July 1 and January 1 at a rate of 5.00%. Principal payments are due each July 1 and January 1 and range from \$9,111 to \$18,645 with final maturity in 2024. The proceeds were used to purchase parking lots 87, 88, and the north 20 feet 3 inches of lot 86. The debt is owned by Dubuque Initiatives and; therefore, constitutes a direct borrowing.

On August 26, 2011, the City issued \$4.5 million loan. Interest is payable each December 1 and June 1 at a rate of 3.00%. Principal payments are due each December 1 and June 1 and range from \$82,922 to \$2,582,540 with final maturity in 2030. The proceeds were used to pay costs of funding workforce housing assistance loans to private developers constructing improvements and rehabilitating historic buildings for residential and commercial use in the Greater Downtown Urban Renewal Area. The debt is owned by the Iowa Finance Authority and; therefore, constitutes a direct borrowing.

On October 15, 2012, the City terminated the leases with Bowling & Beyond Dubuque, Inc. and entered into a lease buyout agreement. The purchase price is \$1.0 million. There is no interest. Principal payments are due each July 25 in the amount of \$50,000 with final maturity in 2032. The debt is owned by Michael K. Schmidt and; therefore, constitutes a direct borrowing.

On December 1, 2016, the City issued a \$5,000,000 loan. Interest is payable each December 1 at a rate of 3.00%. Principal payments of \$1 million are due each December 1 with final maturity in 2022. The proceeds were used to purchase water supply, service and territory. The debt is owned by Iowa Association of Regional Utilities (D/B/A Central Iowa Water Association) and; therefore, constitutes a direct borrowing.

Annual debt service requirements to maturity for loans payable are as follows:

| Governmen | tal Act | tivities | | Business-type Activities | | | |
|-----------------|--|--|---|---|---|--|--|
| Principal | | Interest | | Principal | | Interest | |
| \$ 84,977 | \$ | 100,023 | \$ | 1,030,988 | \$ | 97,234 | |
| 251,870 | | 98,974 | | 1,032,557 | | 65,665 | |
| 257,926 | | 92,918 | | 1,034,205 | | 34,017 | |
| 264,164 | | 86,680 | | 35,937 | | 2,285 | |
| 270,589 | | 80,255 | | 18,644 | | 466 | |
| 1,456,269 | | 297,950 | | - | | 466 | |
| 1,398,315 | | 37,450 | | | | _ | |
| \$ 3,984,110 | \$ | 794,250 | \$ | 3,152,331 | \$ | 200,133 | |
| | Principal \$ 84,977 251,870 257,926 264,164 270,589 1,456,269 1,398,315 | Principal \$ 84,977 \$ 251,870 257,926 264,164 270,589 1,456,269 1,398,315 | \$ 84,977 \$ 100,023 251,870 98,974 257,926 92,918 264,164 86,680 270,589 80,255 1,456,269 297,950 1,398,315 37,450 | Principal Interest \$ 84,977 \$ 100,023 \$ 251,870 98,974 257,926 92,918 264,164 86,680 270,589 80,255 1,456,269 297,950 1,398,315 37,450 | Principal Interest Principal \$ 84,977 \$ 100,023 \$ 1,030,988 251,870 98,974 1,032,557 257,926 92,918 1,034,205 264,164 86,680 35,937 270,589 80,255 18,644 1,456,269 297,950 - 1,398,315 37,450 - | Principal Interest Principal \$ 84,977 \$ 100,023 \$ 1,030,988 \$ 251,870 98,974 1,032,557 257,926 92,918 1,034,205 264,164 86,680 35,937 270,589 80,255 18,644 1,456,269 297,950 - 1,398,315 37,450 - | |

NOTE 7 – LONG-TERM DEBT (continued)

Changes in Long-term Liabilities. Long-term liability activity for the year ended June 30, 2019, was as follows:

| | | Balance Beginning | | | | | 1 | Balance End | Е | oue Within |
|-------------------------------------|----|----------------------|----|-----------|----|-------------|----|-------------|----|------------|
| | _ | of Year | | Additions |] | Reductions | | of Year | | One Year |
| Governmental activities: | | | | | | | | | | |
| General obligation bonds | \$ | 48,101,448 | \$ | 2,883,875 | \$ | (4,836,188) | \$ | 46,149,135 | \$ | 4,968,670 |
| Unaccreted premium | | 782,611 | | 81,693 | | (52,213) | | 812,091 | | - |
| Unamortized discounts | | (50,561) | | | | 7,163 | | (43,398) | | |
| Total general obligation bonds | | 48,833,498 | | 2,965,568 | | (4,881,238) | | 46,917,828 | | 4,968,670 |
| Tax increment financing bonds | | 20,045,000 | | - | | (510,000) | | 19,535,000 | | 550,000 |
| Unamortized discounts | | (177,438) | | - | | 8,872 | | (168,566) | | |
| Total tax increment financing bonds | | 19,867,562 | | - | | (501,128) | | 19,366,434 | | 550,000 |
| Notes payable | | 255,881 | | - | | (79,827) | | 176,054 | | 85,174 |
| Loans payable | | 4,067,700 | | - | | (83,590) | | 3,984,110 | | 84,977 |
| Compensated absences | | 5,505,660 | | 2,713,127 | | (2,642,243) | | 5,576,544 | | 403,220 |
| Total governmental activities | \$ | 78,530,301 | \$ | 5,678,695 | \$ | (8,188,026) | \$ | 76,020,970 | \$ | 6,092,041 |
| | | | _ | | | | | | | |
| Business-type activities: | | | | | | | | | | |
| General obligation bonds | \$ | 41,238,549 | \$ | 216,125 | \$ | (2,903,809) | \$ | 38,550,865 | \$ | 2,946,330 |
| Unaccreted premium | | 774,203 | | 6,112 | | (56,133) | | 724,182 | | - |
| Unamortized discounts | | (32,842) | | - | | 3,800 | | (29,042) | | |
| Total general obligation bonds | | 41,979,910 | | 222,237 | | (2,956,142) | | 39,246,005 | | 2,946,330 |
| Revenue bonds | | 32,800,000 | | - | | (315,000) | | 32,485,000 | | 330,000 |
| Unaccreted premium | | 733,168 | | - | | (66,360) | | 666,808 | | - |
| Unamortized discounts | | (59,035) | | - | | 4,927 | | (54,108) | | |
| Total revenue bonds | | 33,474,133 | | - | | (376,433) | | 33,097,700 | | 330,000 |
| Notes payable | | 112,765,210 | | 3,436,611 | | (4,546,232) | | 111,655,589 | | 5,153,368 |
| Loans payable | | 4,181,826 | | - | | (1,029,495) | | 3,152,331 | | 1,030,988 |
| Compensated absences | | 727,812 | | 334,805 | | (358,042) | | 704,575 | | 54,366 |
| Total business-type activities | \$ | 193,128,891 | \$ | 3,993,653 | \$ | (9,266,344) | \$ | 187,856,200 | \$ | 9,515,052 |

For the governmental activities, compensated absences are generally liquidated by the General Fund, Community Development Fund, and Section VIII Housing Fund.

Legal Debt Margin Calculation.

| Estimated actual value | \$ 4,430,255,110 |
|---|------------------|
| Debt limit - 5% of total actual valuation | 221,512,756 |
| Debt applicable to limit | (117,222,925) |
| Legal debt margin | \$ 104,289,831 |

NOTE 7 – LONG-TERM DEBT (continued)

Dubuque Metropolitan Area Solid Waste Agency

General Obligation Bonds. Dubuque County, Iowa issued a general obligation landfill facilities bond to provide funds for the acquisition and construction of major capital facilities.

The Dubuque Area Metropolitan Solid Waste Agency will reimburse Dubuque County for interest and principal payments from operating revenue. These bonds generally are issued as serial bonds with varying amounts of principal maturing annually and with interest payable semi-annually. The amount outstanding as of June 30, 2019 is as follows:

| | | | | Amount | Amount |
|-------------------|---------------|-------------------|-----------|--------------|--------------|
| | | | Interest | Originally | Outstanding |
| Purpose | Date of Issue | Maturity Date | Rate | Issued | End of Year |
| Landfill Facility | 12/30/2014 | 06/01/16-06/01/34 | 2.0-4.0 % | \$ 4,500,000 | \$ 3,735,000 |
| Landfill Facility | 12/28/2016 | 06/01/17-06/01/36 | 3.0 | 5,100,000 | 4,595,000 |
| | | | | \$ 9,600,000 | \$ 8,330,000 |

Annual debt service requirements to maturity of the general obligation bond is as follows:

| Fiscal Year June 30 | Principal | Interest |
|---------------------|--------------|--------------|
| 2020 | 410,000 | 250,659 |
| 2021 | 425,000 | 238,359 |
| 2022 | 435,000 | 225,609 |
| 2023 | 450,000 | 210,459 |
| 2024 | 465,000 | 198,609 |
| 2025-2029 | 2,525,000 | 791,588 |
| 2030-2034 | 2,950,000 | 392,625 |
| 2035-2036 | 670,000 | 32,825 |
| Total | \$ 8,330,000 | \$ 2,340,733 |

Changes in Long-Term Liabilities. Long term liability activity for the year ended June 30, 2019 is as follows:

| | Balance Beginning of Year | Additions | Reductions | _ <u>E</u> | Balance and of Year | ie Within One Year |
|---|-------------------------------------|---------------|-----------------------------|------------|------------------------|---------------------------|
| General obligation bond Unaccreted premium | \$ 8,730,000 230,386 | \$ - - | \$ (400,000) (12,857) | \$ | 8,330,000 217,529 | \$ 410,000 |
| Total general obligation bond | \$ 8,960,386 | \$ - | \$ (412,857) | \$ | 8,547,529 | \$ 410,000 |

NOTE 8 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance purchased from independent third parties and participates in a local government risk pool. The City assumes liability for deductibles and claims in excess of coverage limitations.

The City has established a Health Insurance Reserve Fund for insuring benefits provided to City employees and covered dependents which is included in the Internal Service Fund Type. Health benefits were self-insured up to an individual stop-loss amount of \$120,000, and an aggregate stop-loss of 125% of expected claims. Coverage from a private insurance company is maintained for losses in excess of the stop-loss amount. All claims handling procedures are performed by a third-party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. The estimated liability does not include any allocated or unallocated claims adjustment expense.

The City has established a Workers' Compensation Reserve Fund for insuring benefits provided to City employees which is included in the Internal Service Fund Type. Workers' compensation benefits were self-insured up to a specific stop-loss amount of \$750,000, and an aggregate-stop loss consistent with statutory limits for 2019. Coverage from a private insurance company is maintained for losses in excess of the stop-loss amount. All claims handling procedures are performed by a third-party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. The estimated liability does not include any allocated or unallocated claims adjustment The City purchases private insurance to include sworn Police Officers and Fire Fighters medical claims under a self- insured retention of \$750,000 for each accident.

All funds of the City participate in both programs and make payments to the Health Insurance Reserve Fund and the Workers' Compensation Reserve Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$975,946 in the Health Insurance Reserve Fund and \$1,023,090 in the Workers' Compensation Reserve Fund is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in reported liabilities, all of which are expected to be paid within one year of year end, for the fiscal years ended June 30, 2019 and 2018, are summarized as follows:

| | Insurance | Health Insurance Reserve Fund | | Workers' ompensation eserve Fund |
|---|-----------|-------------------------------------|----|--|
| Liabilities at June 30, 2017 | \$ 704, | 944 | \$ | 1,118,237 |
| Claims and changes in estimates during fiscal year 2018 | 9,540, | 883 | | 721,516 |
| Claim payments | (9,745, | 993) | | (843,066) |
| Liabilities at June 30, 2018 | 499, | 834 | | 996,687 |
| Claims and changes in estimates during fiscal year 2019 | 9,637, | 510 | | 693,551 |
| Claim payments | (9,161, | 398) | | (667,148) |
| Liabilities at June 30, 2019 | \$ 975, | 946 | \$ | 1,023,090 |

NOTE 8 – RISK MANAGEMENT (continued)

The City is a member in the Iowa Communities Assurance Pool (Pool), as allowed by Chapter 670.7 of the Code of Iowa. The Pool is a local government risk-sharing pool whose 775 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine, and boiler/machinery. The City acquires automobile physical damage coverage through the Pool. All other property, inland marine, and boiler/machinery insurance is acquired through commercial insurance. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses, and reinsurance expenses due and payable in the current year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained not to exceed 300 percent of the total current members' basis rates or to comply with the requirements of any applicable regulatory authority having jurisdiction over the Pool.

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

The City's property and casualty contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The City's annual contributions to the Pool for the year ended June 30, 2019, were \$457,116.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Excess coverage is provided for claims exceeding \$500,000 under various reinsurance agreements. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location, with excess coverage reinsured on an individual-member basis.

The Pool's Iowa Risk Management Agreement with its members provides that in the event a casualty claim, property loss or series of claims exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event that a series of casualty claims exhausts total members' equity plus any reinsurance and any excess risk-sharing recoveries, then payment of such claims shall be the obligation of the respective individual member. As of June 30, 2019, settled claims have not exceeded the risk pool or reinsurance company coverage since the Pool's inception.

NOTE 8 – RISK MANAGEMENT (continued)

Members agree to continue membership in the Pool through the Iowa Risk Management Agreement for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with it's members is applied to determine the amount (if any) to be refunded to the withdrawing member.

NOTE 9 – COMMITMENTS AND CONTINGENT LIABILITIES

Grants

The City has received financial assistance from numerous federal and state agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the City's financial position as of June 30, 2019.

Litigation

The City Attorney reported that various claims and lawsuits were on file against the City.

The City Attorney has estimated that all potential settlements and lawsuits against the City not covered by insurance would not materially affect the financial position of the City. The City has authority to levy additional taxes (outside the regular limit) to cover uninsured judgments against the City.

Construction Contracts

The City has recognized as a liability only that portion of construction contracts representing construction completed through June 30, 2019. The City has additional commitments for signed construction contracts of \$34,063,822 as of June 30, 2019. These commitments will be funded by federal and state grants, cash reserves, and bond proceeds.

Dubuque Metropolitan Area Solid Waste Agency has recognized a liability for only that portion of construction contracts representing construction completed through June 30, 2019. DMASWA has an additional commitments for a signed construction contracts of \$546,862 as of June 30, 2019. These commitments will be partially funded by bond proceeds.

Southwest Arterial

The City is currently in process of constructing the Southwest Arterial. As of June 30, 2019, the City has expended \$51,230,118 on the project. Upon completion of the project, the Southwest Arterial will be reverted to the State of Iowa

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

<u>Plan Description</u> - The City operates a single-employer retiree benefit plan which provides postemployment benefits for eligible participants enrolled in the City-sponsored plans, which include the employees of the Dubuque Metropolitan Area Solid Waste Agency (a component unit). The Plan does not issue a stand-alone financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The benefits are provided in the form of:

An implicit rate subsidy where pre-65 retirees receive health insurance coverage by paying a combined retiree/active rate for the self-insured medical and prescription drug plan.

An explicit rate subsidy where the City pays the full cost of a \$1,000 policy in the fully-insured life insurance plan.

To be eligible for the health insurance coverage, retirees must be at least 55 years old, have completed 4 years of service, and be vested with either the Iowa Public Employee's Retirement System (IPERS) or the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In addition to the health eligibility coverage requirements, one must have belonged to a bargaining group to be eligible for life insurance benefits. There are approximately 522 active and 89 retired members in the plan, as of most recent actuarial valuation report.

<u>Funding Policy</u> - The contribution requirements of plan members are established and may be amended by the City. The City currently finances the retiree benefit plan on a pay-as-you-go basis.

<u>Total OPEB Liability</u> - The City's OPEB liability of \$6,121,366 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2017. The City's proportion is based on the number of employees in the plan. The City's proportion was 98.1% as of June 30, 2019.

Changes in the Total OPEB Liability

| | Total | OPEB Liabiilty |
|--|-------|----------------|
| Total OPEB Liability beginning of year | \$ | 6,016,233 |
| Changes for the year: | | |
| Service cost | | 296,597 |
| Interest | | 172,576 |
| Other changes | | 2,582 |
| Changes in assumptions | | 85,951 |
| Benefit payments | | (452,573) |
| Net Changes | | 105,133 |
| Total OPEB Liability end of year | \$ | 6,121,366 |

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

<u>Actuarial Methods and Assumptions</u> - The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

| D . | | • | ~ | |
|------|------------|----|---|--------|
| Rate | α t | 1m | ы | ation |
| Nan | .,, | | | autoni |

| effective June 30, 2018 | 3.00% per annum |
|--------------------------|---------------------|
| Rates of salary increase | 4.00% per annum, |
| effective June 30, 2018 | including inflation |

Discount rate 2.79% compounded annually,

effective June 30, 2019 including inflation

Healthcare cost trend rate 7.0% initial rate decreasing by 0.25% effective June 30, 2018 annually to an ultimate rate of 5.00%

Discount Rate - The discount rate used to measure the total OPEB liability was 2.79% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 Combined Annuitant Mortality Table. Annual retirement and termination probabilities were developed consistent with the City's experience and the IPERS and MFPRSI retirement patterns.

Projected claim costs of the medical plan are \$11,955-\$17,015 per year for retirees depending on the age of retiree. The actuarial assumptions used in the July 1, 2017 valuation were based on the results of actual experience dates study with dates corresponding to those listed above.

<u>Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate</u> - The following presents the total OPEB Liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.79%) or 1% higher (3.79%) than the current discount rate.

| | 1% Decrease (1.79%) | D | Discount Rate (2.79%) | 1% Increase (3.79%) |
|----------------------|-------------------------|----|-----------------------|---------------------|
| Total OPEB Liability | \$ 6,593,124 | \$ | 6,121,366 | \$ 5,682,587 |

<u>Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates</u> - The following presents the total OPEB Liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (6.00%) or 1% higher (8.00%) than the current healthcare cost trend rates.

| | 1% Decrease (6.00%) | | | althcare Cost Trend | 1% | 1% Increase (8.00%) | | |
|----------------------|---------------------|-----------|----|---------------------|----|---------------------|--|--|
| | | | | Rate (7.00%) | | | | |
| Total OPEB Liability | \$ | 5,488,823 | \$ | 6,121,366 | \$ | 6,873,092 | | |

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

OPEB Expense and Deferred Outflows of Resources Related to OPEB - For the year ended June 30, 2019 the City recognized OPEB expense of \$498,134. At June 30, 2019 the City reported deferred outflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resor | | | | |
|------------------------|----------------------------|---------|--|--|--|
| Changes in Assumptions | \$ | 235,366 | | | |

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

| Year Ending June 30 Amount | | | | | | | | |
|----------------------------|----|---------|--|--|--|--|--|--|
| 2020 | \$ | 29,081 | | | | | | |
| 2021 | | 29,081 | | | | | | |
| 2022 | | 29,081 | | | | | | |
| 2023 | | 29,081 | | | | | | |
| 2024 | | 29,081 | | | | | | |
| Thereafter | | 89,961 | | | | | | |
| | \$ | 235,366 | | | | | | |
| | | | | | | | | |

Dubuque Metropolitan Area Solid Waste Agency Specific (DMASWA) OPEB Disclosures

<u>Total OPEB Liability</u>- DMASWA OPEB liability of \$117,066 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2017. The Agency's portion is based on the number of employees in the plan. The Agency's portion was 1.9% as of June 30, 2019.

| | | Гotal OPEB Liability | |
|--|------------|-------------------------|--|
| Total OPEB Liability beginning of year | \$ 116,294 | | |
| Changes for the year: | | | |
| Service Cost | | 5,672 | |
| Interest | | 3,300 | |
| Other Changes | | (1,188) | |
| Changes in assumptions | | 1,643 | |
| Benefit payments | | (8,655) | |
| Net Changes | | 772 | |
| Total OPEB Liability end of year | \$ | 117,066 | |

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

<u>Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate</u>- The following presents the total OPEB Liability of the DMASWA, as well as what the DMASWA's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.79%) or 1% higher (3.79%) than the current discount rate.

| | 1% Decrease (1.79%) | Discount Rate (2.79%) | 1% Increase (3.79%) |
|-----------------------------|---------------------|-----------------------|---------------------|
| Total OPEB Liability | \$ 126,088 | \$ 117,066 | \$ 108,675 |

Sensitivity of the DMASWA's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates- The following presents the total OPEB Liability of the DMASWA, as well as what the DMASWA's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (6.00%) or 1% higher (8.00%) than the current healthcare cost trend rates.

| | 1% Decrease (6.00%) | Healthcare Cost Trend Rate (7.0%) | 1% Increase (8.00% |
|----------------------|---------------------|--------------------------------------|--------------------|
| Total OPEB Liability | \$ 104,969 | \$ 117,066 | \$ 131,442 |

<u>OPEB Expense and Deferred Outflows of Resources Related to OPEB</u> - For the year ended June 30, 2019 the DMASWA recognized OPEB expense of \$9,648. At June 30, 2019 the DMASWA reported deferred outflows of resources related to OPEB from the following sources:

| | Deferred Out | Outflows of Resources | |
|------------------------|--------------|-----------------------|--|
| Changes in Assumptions | \$ | 4,501 | |

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

| Year Ending | June : | 30 Amount |
|-------------|--------|-----------|
| 2020 | \$ | 556 |
| 2021 | | 556 |
| 2022 | | 556 |
| 2023 | | 556 |
| 2024 | | 556 |
| Thereafter | | 1,721 |
| | \$ | 4,501 |
| | | |

NOTE 11 – EMPLOYEE PENSION PLANS

Aggregate Pension Expense

The primary government participates in two public pension systems, Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI). The component unit DMASWA participates in IPERS only. The following secitons outline the pension related disclosures for each pension of both entities. The aggregate amount of recognized pension expense for the period associated with the net pension liability for all plans is \$6,737,358 for the primary government. Other aggregate amounts related to pension are separately displayed in the financial statements.

Iowa Public Employees Retirement System IPERS

<u>Plan Description</u> – 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 P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

<u>Pension Benefits</u> – 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 greater than the highest five-year average salary.

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

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

<u>Disability</u> and <u>Death Benefits</u> - 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.

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

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

The City's total contributions to IPERS for the year ended June 30, 2019 were \$2,402,552. The Dubuque Metropolitan Area Solid Waste Agency's total contributions to IPERS for the year ended June 30, 2019 were \$58,840.

City Specific IPERS Disclosures

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2019, the City reported a liability of \$21,091,719 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2018, the City's collective proportion was .33329% which was a decrease of -0.00161% from its proportion measured as of June 30, 2017.

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

For the year ended June 30, 2019, the City recognized pension expense of \$2,584,658. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | | Deferred Inflows of Resources | |
|--|--------------------------------|-----------|-------------------------------|-----------|
| Differences between expected and actual experience | \$ | 115,643 | \$ | 476,707 |
| Changes of assumptions | | 3,008,864 | | - |
| Net difference between projected and actual earnings on IPERS' investments | | - | | 579,533 |
| Changes in proportion and differences between City's contributions and City's proportionate share of contributions | | 5,543 | | 757,210 |
| City contributions subsequent to the measurement date | | 2,402,552 | | |
| Total | \$ | 5,532,602 | \$ | 1,813,450 |

\$2,402,552 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| _ | Total |
|----|-----------------|
| =' | \$ 1,142,646 |
| | 546,065 |
| | (282,073) |
| | (64,647) |
| | (25,391) |
| | \$ 1,316,600 |
| | \$ |

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate- The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.00%) or 1.00% higher (8.00%) than the current rate.

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

| | 1% | Discount | 1% |
|-------------------------------|------------------|------------------|-----------------|
| | Decrease | Rate | Increase |
| | (6.0)% | (7.0)% | (8.0)% |
| City's proportionate share of | | | |
| the net pension liability: | \$ 35,796,886 | \$ 21,091,719 | \$ 8,756,270 |

Dubuque Metropolitan Area Sold Waste Agency Specific (DMASWA) IPERS Disclosures

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2019, the DMASWA reported a liability of \$516,544 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The DMASWA's proportion of the net pension liability was based on the DMASWA's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2018, the DMASWA's collective proportion was 0.0081976% which was a decrease of 0.0003264% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the DMASWA recognized pension expense of \$46,753. At June 30, 2019, the DMASWA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | ed Outflows Resources | Deferred Inflows of Resources | |
|---|--------------------------|-------------------------------|--------|
| Differences between expected and actual experience | \$ 2,832 | \$ | 11,675 |
| Changes of assumptions | 73,688 | | - |
| Net difference between projected and actual earnings on IPERS' investments | - | | 14,193 |
| Net changes in proportion and differences between Agency's contributions and Agency's proportionate share | | | |
| of contributions | 136 | | 18,544 |
| Agency contributions subsequent to the measurement date | 58,840 | | |
| Total | \$ 135,496 | \$ | 44,412 |

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

\$58,840 reported as deferred outflows of resources related to pensions resulting from the Agency contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year | | | |
|---------|--------------|--|--|
| Ended | | | |
| June 30 | Total | | |
| 2020 | \$ 28,098 | | |
| 2021 | 13,428 | | |
| 2022 | (6,936) | | |
| 2023 | (1,590) | | |
| 2024 | (756) | | |
| | \$ 32,244 | | |

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

| | | 1% |] | Discount | | 1% |
|---------------------------------|----|----------|----|----------|----|----------|
| |] | Decrease | | Rate |] | Increase |
| | | (6.00)% | | (7.00)% | (| (8.00)% |
| | | | | | | |
| Agency's proportionate share of | | | | | | |
| the net pension liability: | \$ | 876,678 | \$ | 516,544 | \$ | 214,444 |

There were no non-employer contributing entities at IPERS.

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

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

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018. Mortality rates used in the 2018 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

| Asset Class | Asset Allocation | Long-Term Expected Real Rate of Return |
|--------------------------|---------------------|--|
| | | |
| Domestic equity | 22 % | 6.01% |
| International equity | 15 | 6.48 |
| Global smart beta equity | 3 | 6.23 |
| Core plus fixed income | 27 | 1.97 |
| Public credit | 3.5 | 3.93 |
| Public real assets | 7 | 2.91 |
| Cash | 1.0 | (0.25) |
| Private equity | 11 | 10.81 |
| Private real assets | 8 | 4.14 |
| Private credit | 3 | 3.11 |
| Total | 100 % | |

<u>Discount Rate</u> - The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the 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.

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

<u>Payables to IPERS</u> - At June 30, 2019, the City reported payables to the defined benefit pension plan of \$2,648 for legally required employer contributions. There were no legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

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

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

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

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

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. By electing to participate in DROP, the member is signing a contract indicating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

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

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

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

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

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

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

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

The City's contributions to MFPRSI for the year ended June 30, 2019 was \$3,695,595.

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

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

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2019, the City reported a liability of \$28,959,783 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the new pension liability was determined by an

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2018, the City's proportion was 4.863891% which was an increase of 0.079023% from it proportions measured as of June 30, 2017.

For the year ended June 30, 2019, the City recognized pension expense of \$4,152,700. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | rred Outflows Resources | erred Inflows Resources |
|---|--------------------------------|----------------------------|
| Net difference between expected and actual experience | \$ 777,429 | \$ 392,854 |
| Changes of assumptions | 2,473,460 | 231,423 |
| Net difference between projected and actual earnings on pension plan investments | 1,416,546 | - |
| Changes in proportion and differences between City contributions and proportionate share of contributions | 320,102 | 729,913 |
| City contributions subsequent to the measurement date | 3,695,595 | - |
| Total | \$ 8,683,132 | \$ 1,354,190 |

\$3,695,595 is reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year | |
|---------|--------------|
| Ended | |
| June 30 | Total |
| 2020 | \$ 531,641 |
| 2021 | 2,191,141 |
| 2022 | 1,141,940 |
| 2023 | (389,323) |
| 2024 | 157,948 |
| | \$ 3,633,347 |
| | - |

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

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

Rate of inflation 3.00% per annum

Rates of salary increase 3.75% to 15.11% including inflation

Investment rate of return 7.50%, net of pension plan investment expense,

including inflation

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

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

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

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return | |
|-----------------------------------|-------------------|---|------|
| | | | |
| Core plus fixed income | 7.0% | | 3.3% |
| Emerging markets debt | 3.0 | | 6.3 |
| Domestic equities | 12.5 | | 5.8 |
| Master limited partnerships (MLP) | 5.0 | | 9.0 |
| International equities | 12.5 | | 7.3 |
| Core investments | | 40.0% | |
| Strategic investments | | 35.0 | 6.0 |
| Private equity | | 15.0 | 9.0 |
| Private non-core real estate | 5.0 | | 8.0 |
| Private core real estate | 5.0 | | 6.0 |
| Real estate | | 10.0 | |
| Total | | 100.0% | _ |

NOTE 11 – EMPLOYEE PENSION PLANS (continued)

<u>Discount Rate</u> - 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 employee contributions will be made at the contractually required rates, actuarially determined. Based on those assumptions, MFPRSI fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive employees. Therefore, the long-term expected rate of return on MFPRSI investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the city's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.50%) or 1.00% higher (8.50%) than the current rate.

| | 1% | Discount | 1% |
|-------------------------------|------------------|------------------|------------------|
| | Decrease | Rate | Increase |
| | (6.50)% | (7.50)% | (8.50)% |
| | | _ | |
| City's proportionate share of | | | |
| the net pension liability: | \$ 48,318,399 | \$ 28,959,783 | \$ 12,931,488 |

<u>MFPRSI Fiduciary Net Position</u> - Detailed information about the pension plan's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at <u>www.mfprsi.org</u>.

<u>Payables to MFPRSI</u> - At June 30, 2019, City of Dubuque, Iowa reported payables to the defined benefit pension plan of \$0 for legally required employer contributions. There were no legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

NOTE 12 – LANDFILL CLOSURE AND POST CLOSURE CARE

To comply with federal (40 CFR 258.74) and state regulations (IAC 113.14 (455b)), the Dubuque Metropolitan Area Solid Waste agency (DMASWA) is required to complete a closure and post-closure plan and to provide funding necessary to effect that plan, including the proper monitoring and care of the landfill after closure. Once the landfill is no longer accepting waste and is closed, the owner is responsible for maintaining the final cover, monitoring ground water and methane gas, and collecting leachate (the liquid that drains out of waste) for thirty years.

State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. A variety of financial mechanisms can be used to demonstrate compliance with federal and state financial assurance rules. The Agency utilizes the dedicated fund mechanism, which is funded through the tipping fees it receives. The Agency files an annual report with the State to provide compliance with its legal requirements of maintaining a balance per the prescribed formula. Any adjustments to the account are made prior to June 30.

The Agency is required to estimate total landfill closure and post-closure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that period. Estimated total costs, for closure and post-closure, would consist of four components: (1) the cost of equipment and facilities used in post-closure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of environmental monitoring of the landfill during the post-closure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on an engineer's estimate for these services is required to be updated annually for changes due to inflation or deflation, technology, and/or changes to applicable laws or regulations.

The Agency's estimated closure and post-closure care expected costs are as follows:

| | 2019 |
|-------------------|-----------------|
| Closure | \$ 3,019,861 |
| Post-closure care | 2,307,129 |
| Totals | \$ 5,326,990 |

The total closure and post-closure care costs for the DMASWA has been estimated at approximately \$5,326,990 as of June 30, 2019, and the portion of the liability, that has been recognized is \$3,547,590. This liability represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of cells 1, 2, 3, 4, 5, 6, 7 and 8, and 95% of cell 9 Phase I and 41% of cell 9 Phase II and 35% of cell 9 Phase III. The Agency has accumulated resources to fund closure and post-closure costs; they are included in assets whose use is limited on the balance sheet and total \$4,790,910 as of June 30, 2019. The Agency will recognize the remaining estimated cost of closure and post closure care of \$1,779,400 over the estimated remaining life of 17 years as the remaining capacity is filled.

NOTE 13 – LEASES WHERE CITY IS LESSOR

The City of Dubuque leases riverfront property, airport property (hangars and terminal space), farm land, parking areas, space for antennas on top of water towers, and concession areas under operating leases. The most significant lease is the lease of the greyhound racing and gambling facility and related parking area to the Dubuque Racing Association (DRA). The City's cost of the leased DRA assets total \$10,144,771. The carrying amount of the assets at June 30, 2019 is \$6,014,509, with \$142,423 of depreciation expense during the year ended June 30, 2019. The DRA lease amount is based on the association's gross gambling receipts. During the year ended June 30, 2019, the DRA lease generated \$5,149,188 in lease revenue.

NOTE 14 – SUBSEQUENT EVENTS

On May 20, 2019 a public hearing was held on a \$4.4 million Water Revenue Capital Loan SRF Note. The loan funds will be used to pay costs of acquisition, construction, reconstruction, extending, remodeling, improving, repairing and equipping all or part of the Municipal Water Utility, including those costs associated with the Roosevelt Street water tower and water distribution improvements project and the Eagle Point water treatment plant and water distribution improvements project; and refunding the Water Revenue Capital Loan Notes Anticipation Project Note, Series 2017, dated September 22, 2017. The Water Revenue Capital Loan Notes have an interest rate of 2.00 percent per annum maturing on June 1, 2040. Complete action was taken on July 8, 2019.

On July 3, 2019 General Obligation Refunding Bonds, Series 2019C were issued for \$4,240,000 with an average interest rate of 3.00 percent per annum maturing on June 1, 2032. The Series 2019C General Obligation Refunding Bonds were issued at a premium of \$192,045 less costs of issuance and underwriter's discount totaling \$57,458. Net proceeds were \$4,374,587. The Series 2019C General Obligation Refunding Bonds were issued to refund the outstanding portion of the Series 2012D General Obligation Bonds, which were outstanding in the aggregate principal amount of \$4,370,000. The refunded Series 2012D were called for redemption on July 3, 2019 and are considered defeased. The net effect of the issuance of the Series 2019C Bonds was a decrease in total debt service of \$193,675 in gross savings, or \$166,784 in present value savings.

On September 16, 2019 a public hearing was held on a \$25,000 General Fund Lease Agreement. The general fund lease proceeds will be used in order to provide funds to pay costs of the acquisition of personal property for the City, and more specifically, for the lease of a printer. The lease is a 60-month operating lease with Midwest Business Products.

On September 16, 2019 a public hearing was held on a \$170,000 General Fund Lease Agreement. The general fund lease proceeds will be used in order to provide funds to pay costs of the acquisition of personal property for the City, and more specifically, for the lease of a postage machine. The lease is a 60-month operating lease with Postal Source.

On October 7, 2019 the City Council approved the Termination of Redevelopment Project Agreement between and among Flexsteel Industries Inc., Dubuque County, Dubuque Initiatives and the City of Dubuque and the Amendment to Offer to Buy Real Estate and Acceptance between Dubuque County and the City of Dubuque. In 2017, the City of Dubuque, Dubuque Initiatives and Flexsteel entered into agreements designed to accomplish three objectives: (1) build a new Flexsteel manufacturing facility in Dubuque; (2) avoid the creation of a potential blight on Dubuque's north end; and (3) facilitate the rehabilitation and reutilization of the Flexsteel property at 3200 Jackson Street for new business development. The first goal has been accomplished with the new Flexsteel manufacturing facility in Dubuque's Industrial Center South. The second goal is underway with environmental and demolition activity at 3200 Jackson Street. Regarding the third goal, Flexsteel has decided to retain and redevelop the Jackson Street property, rather than the original plan to transfer the property to Dubuque Initiatives for redevelopment using financial assistance from the City, Dubuque County, the State of Iowa and Flexsteel. To implement this change required the parties to terminate the Redevelopment Agreement for the property at 3200 Jackson. In addition to Flexsteel retaining the property, the Termination Agreement releases the City, Dubuque County and the State of Iowa from their pledged financial assistance of approximately \$3,000,000. Additionally, the initial real estate sales agreement between the City and Dubuque County for the land purchased by Flexsteel to build its new facility was amended. The Amendment provides for the return of escrowed funds to the City and Dubuque County which were originally targeted to support the redevelopment of 3200 Jackson. The City of Dubuque had \$683,567of escrow funds released back to the City on November 25, 2019.

NOTE 15 – PROSPECTIVE ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued statements not yet implemented by the City. The statements which might impact the City are as follows:

Statement No. 84, Fiduciary Activities, will be effective for the fiscal year June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of certain fiduciary activities for accounting and reporting purposes and how those activities should be reported.

Statement No. 87, Leases, will be effective for the fiscal year June 30, 2021. The objective of this Statement is to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments.

Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, will be effective for the fiscal year June 30, 2021. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

Statement No. 90, Majority Equity Interest-an amendment of GASB Statement No. 14 and No. 61, will be effective for the fiscal year June 30, 2020. The primary objective of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

Statement No. 91, Conduit Debt Obligations, will be effective for the fiscal year June 30, 2022. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminated diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

Statement No. 92, Omnibus 2020, issued January 2020, will be effective for the City beginning with its fiscal year ending June 30, 2022 except for the requirements related to the effective date of Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments effective upon issuance. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including leases, intra-entity transfers, assets accumulated for postemployment benefits, applicability of Statement No. 84 to postemployment benefit arrangements, measurement of liabilities related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, nonrecurring fair value measurements of assets or liabilities, and terminology to refer to derivative instruments.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

NOTE 16 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (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 Chapter 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 a part of these agreements.

For the year ended June 30, 2019, the City abated \$2,542,358 of property tax under the urban renewal and economic development projects.

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Required Supplementary Information June 30, 2019 City of Dubuque, Iowa

CITY OF DUBUQUE, IOWA SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS) GOVERNMENTAL AND ENTERPRISE FUNDS FOR THE YEAR ENDED JUNE 30, 2019

| | | Budgeted | Final to Actual | |
|---|---------------|---------------|-----------------|---------------|
| | Actual | Original | Final | Variance |
| RECEIPTS | | | | |
| Property tax | \$ 26,470,768 | \$ 25,766,328 | \$ 25,766,328 | \$ 704,440 |
| Tax increment financing | 9,867,968 | 10,182,997 | 10,182,997 | (315,029) |
| Other City tax | 17,758,632 | 18,093,849 | 18,093,849 | (335,217) |
| Licenses and permits | 1,646,185 | 1,562,233 | 1,633,906 | 12,279 |
| Use of money and property | 15,855,965 | 13,276,669 | 13,951,522 | 1,904,443 |
| Intergovernmental | 37,963,794 | 34,564,606 | 79,092,743 | (41,128,949) |
| Charges for fees and service | 39,585,889 | 43,495,519 | 43,532,641 | (3,946,752) |
| Special assessments | 140,536 | 30,000 | 30,000 | 110,536 |
| Miscellaneous | 9,670,160 | 8,173,863 | 8,506,759 | 1,163,401 |
| Total Receipts | 158,959,897 | 155,146,064 | 200,790,745 | (41,830,848) |
| EXPENDITURES | | | | |
| Public safety | 28,828,548 | 29,625,497 | 30,325,550 | 1,497,002 |
| Public works | 13,177,053 | 12,601,671 | 13,884,882 | 707,829 |
| Health and social services | 988,853 | 1,003,132 | 1,129,771 | 140,918 |
| Culture and recreation | 12,149,878 | 12,657,491 | 13,693,874 | 1,543,996 |
| Community and economic development | 14,216,512 | 14,224,282 | 14,553,885 | 337,373 |
| General government | 9,036,511 | 9,504,245 | 9,744,730 | 708,219 |
| Debt service | 10,593,529 | 10,602,063 | 11,008,961 | 415,432 |
| Capital projects | 27,813,562 | 27,768,715 | 83,066,966 | 55,253,404 |
| Business-type activities | 43,181,009 | 56,814,009 | 74,161,750 | 30,980,741 |
| Total Expenditures | 159,985,455 | 174,801,105 | 251,570,369 | 91,584,914 |
| | | | | |
| EXCESS (DEFICIENCY) OF RECEIPTS | | | | |
| OVER (UNDER) EXPÉNDITURES | (1,025,558) | (19,655,041) | (50,779,624) | 49,754,066 |
| OTHER FINANCING SOURCES, NET | 6,565,819 | 11,406,977 | 18,618,270 | (12,052,451) |
| EXCESS DEFICIENCY OF RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND | | | | |
| OTHER FINANCING USES | 5,540,261 | (8,248,064) | (32,161,354) | 37,701,615 |
| BALANCE, BEGINNING OF YEAR | 75,342,368 | 39,769,337 | 88,559,720 | |
| BALANCE, ENDING OF YEAR | \$ 80,882,629 | \$ 31,521,273 | \$ 56,398,366 | \$ 37,701,615 |

See Notes to Required Supplementary Information.

CITY OF DUBUQUE, IOWA

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY REPORTING FOR THE YEAR ENDED JUNE 30, 2019

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

The Code of Iowa requires the adoption of an annual budget by the City Council on or before March 31 of each year which becomes effective July 1 and constitutes the appropriation for each function specified therein until amended. The legal level of control (the level on which expenditures may not legally exceed appropriations) is the function level for the City as a whole, rather than at the fund or fund type level. The internal service fund or agency fund activity is not included in the adopted budget.

The City's budget is prepared on the cash basis of accounting with an adjustment for accrued payroll following required public notice and hearings. After the initial annual budget is adopted, it may be amended for specified purposes. Budget amendments must be prepared and adopted in the same manner as the original budget. Management is not authorized to amend the budget or to make budgetary transfers between functions without the approval of the City Council. Management may make budgeting transfers between funds as long as the transfers are within the same function. The City has adopted a policy relative to budgetary control and amendment which provides for control at the line-item level and review of the current year's budget at the time the next year's budget is prepared. This usually results in amending the appropriations of all functions to adjust to current conditions. Supplemental appropriations are only provided when unanticipated revenues or budget surpluses become available. Appropriations as adopted lapse at the end of the fiscal year.

The budget for the fiscal year ended June 30, 2019, was amended two times during the year to allow the City to increase function expenditures by \$76,769,264 primarily for the carry-forward of unfinished capital improvement projects. During the year ended June 30, 2019, no function expenses exceeded the budgeted amount.

The following is a reconciliation of the budgetary basis to the modified accrual basis of accounting:

| | | | Modified | | Governmental Funds | | Enterprise Funds | | |
|--------------------------------|-------------------|-------------------|----------|----------------|-----------------------|---------------|---------------------|-------------|-------------------|
| | Budgetary | Accrual | A | ccrual/Accrual | | Modified | | Accrual | |
| | Basis | Adjustments | | Basis | | Accrual Basis | al Basis I | | Total |
| Receipts/Revenue | \$ 158,959,897 | \$ (8,553,352) | \$ | 150,406,545 | \$ | 113,356,370 | \$ | 37,050,175 | \$ 150,406,545 |
| Expenditures/Expenses | 159,985,455 | (14,073,937) | | 145,911,518 | | 107,019,400 | | 38,892,118 | 145,911,518 |
| Deficiency of Receipts/Revenue | | | | | | | | | |
| Under Expenditures/Expenses | (1,025,558) | 5,520,585 | | 4,495,027 | | 6,336,970 | | (1,841,943) | 4,495,027 |
| Other Financing Sources | 6,565,819 | 9,929,700 | | 16,495,519 | | 1,298,996 | | 15,196,523 | 16,495,519 |
| Net | 5,540,261 | 15,450,285 | | 20,990,546 | | 7,635,966 | | 13,354,580 | 20,990,546 |
| Balance, Beginning | 75,342,368 | 161,890,066 | | 237,232,434 | | 55,276,503 | | 181,955,931 | 237,232,434 |
| Balance, Ending | \$ 80,882,629 | \$ 177,340,351 | \$ | 258,222,980 | \$ | 62,912,469 | \$ | 195,310,511 | \$ 258,222,980 |

CITY OF DUBUQUE, IOWA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM LAST FIVE FISCAL YEARS* (IN THOUSANDS)

Required Supplementary Information

| | 2 | 2019 | | 2018 | | 2017 | | 2016 | _ | 2015 |
|--|----|--------|----|---------|----|---------|----|---------|----|--------|
| City's proportion of the net pension liability (asset) | 0 | 33329% | 0 | .33490% | 0 | .34275% | 0. | .35135% | 0. | 37035% |
| City's proportionate share of the net pension liability | \$ | 21,091 | \$ | 22,309 | \$ | 21,570 | \$ | 17,358 | \$ | 14,688 |
| City's covered payroll | \$ | 25,024 | \$ | 24,961 | \$ | 24,597 | \$ | 24,039 | \$ | 24,210 |
| City's proportionate share of the net pension liability as a percentage of its covered payroll | | 84.28% | | 89.38% | | 87.69% | | 72.21% | | 60.67% |
| Plan fiduciary net position as a percentage of the total pension liability | | 83.62% | | 82.21% | | 81.82% | | 85.19% | | 87.61% |

Note: GASB Statement No. 68 requires ten 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 information is available.

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

CITY OF DUBUQUE, IOWA SCHEDULE OF THE CITY CONTRIBUTION IOWA PUPLIC EMPLOYEES RETIREMENT SYSTEM LAST 10 FISCAL YEARS (IN THOUSANDS)

Required Supplementary Information

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Statutorily required contribution | \$ 2,403 | \$ 2,235 | \$ 2,229 | \$ 2,196 | \$ 2,151 | \$ 2,164 | \$ 2,022 | \$ 2,022 | \$ 1,573 | \$ 1,415 |
| Contributions in relation to the statutorily required contribution | (2,403) | (2,235) | (2,229) | (2,196) | (2,151) | (2,164) | (2,022) | (2,022) | (1,573) | (1,415) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| City's covered payroll | \$ 25,423 | \$ 25,024 | \$ 24,961 | \$ 24,597 | \$ 24,039 | \$ 24,210 | \$ 23,321 | \$ 23,676 | \$ 22,627 | \$ 21,275 |
| Contributions as a percentage of covered payroll | 9.45% | 8.93% | 8.93% | 8.93% | 8.95% | 8.94% | 8.67% | 8.54% | 6.95% | 6.65% |

CITY OF DUBUQUE, IOWA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -- PENSION LIABILITY IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEMS YEAR ENDED JUNE 30, 2019

Changes of benefit terms:

Legislation passed 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.

Changes of assumption:

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

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

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

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

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

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- 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.

CITY OF DUBUQUE, IOWA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA LAST FIVE FISCAL YEARS* (IN THOUSANDS)

Required Supplementary Information

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|--------------|-----------|-----------|-----------|-----------|
| City's proportion of the net pension liability (asset) | 4.8639% | 4.7840% | 4.9533% | 4.9854% | 5.0788% |
| City's proportionate share of the net pension liability | \$ 28,960 \$ | \$ 28,062 | \$ 30,971 | \$ 23,423 | \$ 18,410 |
| City's covered payroll | \$ 14,118 5 | \$ 13,552 | \$ 13,423 | \$ 13,052 | \$ 12,968 |
| City's proportionate share of the net pension liability as a percentage of its covered payroll | 205.13% | 207.07% | 230.73% | 179.46% | 141.96% |
| Plan fiduciary net position as a percentage of the total pension liability | 81.07% | 80.60% | 78.20% | 83.04% | 86.27% |

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

Note: GASB Statement No. 68 requires ten 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 information is available.

CITY OF DUBUQUE, IOWA SCHEDULE OF THE CITY CONTRIBUTION MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA LAST 10 FISCAL YEARS (IN THOUSANDS)

Required Supplementary Information

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Statutorily required contribution | \$ 3,696 | \$ 3,626 | \$ 3,513 | \$ 3,727 | \$ 3,969 | \$ 3,906 | \$ 3,310 | \$ 3,177 | \$ 2,404 | \$ 1,966 |
| Contributions in relation to the statutorily required contribution | (3,696) | (3,626) | (3,513) | (3,727) | (3,969) | (3,906) | (3,310) | (3,177) | (2,404) | (1,966) |
| Contribution deficiency (excess) | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| City's covered payroll | \$ 14,203 | \$ 14,118 | \$ 13,552 | \$ 13,423 | \$ 13,052 | \$ 12,968 | \$ 12,672 | \$ 12,831 | \$ 12,080 | \$ 11,565 |
| Contributions as a percentage of covered payroll | 26.02% | 25.68% | 25.92% | 27.77% | 30.41% | 30.12% | 26.12% | 24.76% | 19.90% | 17.00% |

CITY OF DUBUQUE, IOWA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION -- PENSION LIABILITY MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA YEAR ENDED JUNE 30, 2019

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions

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

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

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

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

CITY OF DUBUQUE, IOWA SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY, RELATED RATIOS AND NOTES LAST TWO FISCAL YEARS

| | 2019 | 2018 |
|--|------------------|---------------|
| Service Cost | \$ 296,597 | \$ 277,469 |
| Interest Cost | 172,576 | 172,219 |
| Changes in assumptions | 85,951 | 138,371 |
| Other Changes | 2,582 | 58,589 |
| Benefit payments | (452,573) | (474,856) |
| Net change in total OPEB Liability | 105,133 | 171,792 |
| Total OPEB liability beginning of year | 6,016,233 | 5,844,441 |
| Total OPEB liability end of year | \$ 6,121,366 | \$ 6,016,233 |
| Covered-employee payroll | \$ 39,626,000 | \$ 39,782,000 |
| Total OPEB liability as a percentage | | |
| of covered-employee payroll | 15.45% | 15.12% |

Notes to Schedule of Changes in the Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes in benefit terms:

There were no significant changes in benefit terms.

Change in assumptions:

Changes in assumptions and other inputs reflect the effects of changes in the discount rate, health care trend rates and other changes.

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a 10-year trend is completed, the City will present information for those years for which information is available.

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Road Use Tax Fund – This fund is used to account for state revenues allocated to the City for maintenance and improvement of City streets.

Section VIII Housing Fund – This fund is used to account for the operations of federal Section VIII existing, voucher, and moderate rehabilitation projects.

Employee Benefits Fund – This fund is used to account for pension and related employee benefit costs for those employees paid wages from the General Fund.

Special Assessments Fund – This fund is used to account for the financing of public improvements that are deemed to benefit primarily the properties against which special assessments are levied and to accumulate monies for the payment of principal and interest on the outstanding long-term debt service.

Cable TV Fund – This fund is used to account for the monies and related costs as set forth in the cable franchise agreement between the City of Dubuque and the cable franchisee.

Library Expendable Gifts Trust – This fund is used to account for contributions given to the library to be spent for specific purposes.

IFA Housing Trust – This fund is used to account for funds received under the Iowa Finance Authority State Housing Trust Fund Program.

Police Expendable Gifts Fund – This fund is used to account for contributions given to the police department to be spent for specific purposes.

Veteran's Memorial - This fund is used to account for contributions given to the Veteran's Memorial for specific purposes and for maintainance.

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Airport Construction Fund – This fund is used to account for the resources and costs related to airport capital improvements.

Sales Tax Construction Fund – This fund is used to account for the resources and costs related to capital improvements financed through the local option sales tax.

General Construction Fund – This fund is used to account for the resources and costs related to general capital improvements.

Street Construction Fund – This fund is used to account for the resources and costs related to street capital improvements.

PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting City's programs.

Ella Lyons Peony Trail Trust Fund – This fund is used for dividends and maintenance cost related to the City Peony Trail, per trust agreement.

Library Gifts Trust Fund – This fund is used to account for testamentary gifts to the City library.

| | | | | Special Rev | venu | ue Funds | | |
|--|----|--------------------|----|-------------------------|------|----------------------|----|------------------------|
| | _ | Road Use Tax | | Section VIII Housing | | Employee Benefits | | Special Assessments |
| ASSETS | | | | | | | | |
| Cash and pooled cash investments Receivables | \$ | 4,535,294 | \$ | 458,748 | \$ | 25,942 | \$ | - |
| Property tax | | | | | | | | |
| Delinquent | | _ | | _ | | 26,233 | | _ |
| Succeeding year | | _ | | _ | | 3,422,700 | | _ |
| Accounts and other | | 3,730 | | 74,121 | | - | | - |
| Special assessments | | - | | - | | - | | 775,390 |
| Accrued interest | | - | | 1,434 | | - | | - |
| Notes | | - | | - | | - | | - |
| Intergovernmental | | 594,972 | | 4,617 | | - | | - |
| Inventories | | 301,495 | | - | | - | | - |
| Prepaid items | | 743 | | 11,373 | | - | | - |
| Restricted cash and pooled cash investments | | - | _ | 200,556 | _ | | _ | |
| Total Assets | \$ | 5,436,234 | \$ | 750,849 | \$ | 3,474,875 | \$ | 775,390 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts payable | \$ | 546,214 | \$ | 176,023 | \$ | - | \$ | - |
| Accrued payroll | | 58,680 | | 23,441 | | - | | - |
| Intergovernmental payable | | - | | 2,499 | | - | | |
| Total Liabilities | | 604,894 | | 201,963 | | - | | |
| DEFERRED INFLOWS OF RESOURCES Unavailable revenues | | | | | | | | |
| Succeeding year property tax | | - | | - | | 3,422,700 | | - |
| Special assessments | | - | | - | | - | | 740,272 |
| Grants | | - | | - | | - | | - |
| Other | | 3,730 | | - | | 6,598 | | |
| Total Deferred Inflows of Resources | | 3,730 | | - | | 3,429,298 | | 740,272 |
| FUND BALANCES | | | | | | | | |
| Nonspendable: | | | | | | | | |
| Endowment corpus | | - | | - | | - | | - |
| Inventory | | 301,495 | | - | | - | | - |
| Prepaid items | | 743 | | 11,373 | | - | | - |
| Restricted: | | | | | | | | |
| Endowments Library | | - | | - | | - | | - |
| Police | | _ | | _ | | _ | | _ |
| Veterans | | _ | | _ | | _ | | _ |
| Capital improvements | | 4,525,372 | | _ | | _ | | _ |
| Franchise agreement | | - | | - | | _ | | _ |
| Special assessments | | - | | - | | - | | 35,118 |
| Iowa Finance Authority Trust | | - | | - | | - | | - |
| Community programs | | - | | 537,513 | | - | | - |
| Employee benefits | | - | | - | | 45,577 | | - |
| Committed, capital improvements | | - | | - | | - | | |
| Total Fund Balances | | 4,827,610 | _ | 548,886 | | 45,577 | | 35,118 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ | 5,436,234 | \$ | 750,849 | \$ | 3,474,875 | \$ | 775,390 |

| | | | Sp | ecia | l Revenue Fu | nds | 1 | | | | Capital Pro | ojec | jects Funds | | | |
|----|------------|----|--------------------------------------|------|-------------------------------------|-----|-----------------------|----|-------------------------|----|-------------------------|------|-------------------------|--|--|--|
| | Cable TV | | Library Expendable Gifts Trust | | Police Expendable Gifts Trust | | Veteran's Memorial | | IFA Housing Trust | | Airport Construction | | General Construction | | | |
| \$ | 499,375 | \$ | 1,159,919 | \$ | 7,026 | \$ | 143,442 | \$ | 301,481 | \$ | 464,593 | \$ | 2,211,874 | | | |
| | - | | - | | - | | - | | - | | - | | - | | | |
| | 144,940 | | - | | - | | - | | - | | - | | - | | | |
| | 1,786 | | 3,230 | | 19 | | - | | - - 266,377 | | 1,294 | | 542 17,522 | | | |
| | - | | - | | - | | - | | 200,377 | | 78,555 | | 17,322 | | | |
| | - 7,947 | | - | | - | | - | | - | | - | | - | | | |
| | - | | <u>-</u> | | - | | - - | | - | | 1,249,203 | | 1,244,413 | | | |
| \$ | 654,048 | \$ | 1,163,149 | \$ | 7,045 | \$ | 143,442 | \$ | 567,858 | \$ | 1,793,645 | \$ | 3,474,351 | | | |
| | | | | | | | | | | | | | | | | |
| \$ | 2,463 | \$ | 1,610 | \$ | - | \$ | - | \$ | 25,634 | \$ | 88,205 | \$ | 101,578 | | | |
| | 13,258 | | 1,125 | | - | | - | | - | | - | | - | | | |
| _ | 15,721 | _ | 2,735 | | - | _ | - | _ | 25,634 | _ | 88,205 | _ | 101,578 | | | |
| | | | | | | | | | | | | | | | | |
| | - | | - | | - | | - | | - | | - | | - | | | |
| | - | | - | | - | | - | | - | | 78,555 | | - | | | |
| | - | _ | - | _ | - | _ | - | _ | - | _ | - | _ | 6,446 | | | |
| - | = | | - | | - | _ | - | | - | | 78,555 | | 6,446 | | | |
| | - | | - | | - | | - | | - | | - | | - | | | |
| | - 7,947 | | - | | - | | - | | - | | - | | - | | | |
| | 7,547 | | | | | | | | | | | | | | | |
| | - | | 1,160,414 | | - | | - | | - | | - | | - | | | |
| | - | | - | | 7,045 | | - | | - | | - | | - | | | |
| | - | | - | | - | | 143,442 | | - | | 1 626 995 | | 2 266 227 | | | |
| | 630,380 | | - | | - | | - | | - | | 1,626,885 | | 3,366,327 | | | |
| | - | | - | | - | | - | | - 542.224 | | - | | - | | | |
| | - | | - | | - | | - | | 542,224 | | - | | - | | | |
| | - | | - | | - | | - | | - | | - | | - | | | |
| - | 629 227 | _ | 1 160 414 | _ | 7.045 | _ | 1/2 //2 | | 542 224 | _ | 1 626 005 | _ | 2 266 227 | | | |
| - | 638,327 | _ | 1,160,414 | | 7,045 | _ | 143,442 | | 542,224 | _ | 1,626,885 | _ | 3,366,327 | | | |
| \$ | 654,048 | \$ | 1,163,149 | \$ | 7,045 | \$ | 143,442 | \$ | 567,858 | \$ | 1,793,645 | \$ | 3,474,351 | | | |

(Continued)

| | | Capital Pro | ojec | ets Funds | Permanent Funds | | | | | |
|--|---------------------------|--------------------|------------------------|--------------------|-----------------|------------------------------------|----|---------------------------|----|--|
| | Sales Tax Construction | | Street Construction | | | Ella Lyons Peony Trail Trust | | Library Gifts Trust | | Total Nonmajor Governmental Funds |
| ASSETS Cash and pooled cash investments | \$ | 600,569 | \$ | 2,145,905 | \$ | _ | \$ | _ | \$ | 12,554,168 |
| Receivables | Ψ | 000,505 | Ψ | 2,113,703 | Ψ | | Ψ | | Ψ | 12,55 1,100 |
| Property tax | | | | | | | | | | 26.222 |
| Delinquent Succeeding year | | - | | - | | - | | - | | 26,233 3,422,700 |
| Accounts and other | | - | | 66,003 | | - | | _ | | 288,794 |
| Special assessments | | - | | · - | | - | | - | | 775,390 |
| Accrued interest | | 10,471 | | 5,976 | | 167 | | 54 | | 24,973 |
| Notes Intergovernmental | | 657,518 142,011 | | 1,454,579 | | - | | - | | 941,417 2,274,734 |
| Inventories | | 142,011 | | 1,434,379 | | - | | - | | 301,495 |
| Prepaid items | | - | | 340 | | - | | - | | 20,403 |
| Restricted cash and pooled cash investments | | 4,033,459 | | - | | 158,192 | | 19,241 | | 6,905,064 |
| Total Assets | \$ | 5,444,028 | \$ | 3,672,803 | \$ | 158,359 | \$ | 19,295 | \$ | 27,535,371 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | |
| Accounts payable | \$ | 151,203 | \$ | 822,817 | \$ | - | \$ | - | \$ | 1,915,747 |
| Accrued payroll | | - | | - | | - | | - | | 96,504 |
| Intergovernmental payable Total Liabilities | | 151,203 | _ | 822,817 | | | _ | - | _ | 2,499 2,014,750 |
| | - | 131,203 | _ | 022,017 | _ | | _ | | _ | 2,014,750 |
| DEFERRED INFLOWS OF RESOURCES Unavailable revenues | | | | | | | | | | |
| Succeeding year property tax | | - | | - | | - | | _ | | 3,422,700 |
| Special assessments | | - | | - | | - | | - | | 740,272 |
| Grants | | - | | 1,095,711 | | - | | - | | 1,174,266 |
| Other Total Deferred Inflows of Resources | | - | _ | 4,190 1,099,901 | - | | | <u>-</u> | _ | 20,964 5,358,202 |
| | | | _ | 1,099,901 | - | | _ | | _ | 3,336,202 |
| FUND BALANCES Nonspendable: | | | | | | | | | | |
| Endowment corpus | | _ | | _ | | 57,412 | | 12,000 | | 69,412 |
| Inventory | | - | | - | | - | | - | | 301,495 |
| Prepaid items | | - | | 340 | | - | | - | | 20,403 |
| Restricted: | | | | | | 100.047 | | 7 205 | | 100 242 |
| Endowments Library | | - | | - | | 100,947 | | 7,295 | | 108,242 1,160,414 |
| Police | | - | | - | | - | | _ | | 7,045 |
| Veterans | | - | | - | | - | | - | | 143,442 |
| Capital improvements | | 4,033,459 | | - | | - | | - | | 13,552,043 |
| Franchise agreement Special assessments | | - | | - | | - | | - | | 630,380 35,118 |
| Iowa Finance Authority Trust | | - | | - | | - | | - | | 542,224 |
| Community programs | | - | | - | | - | | _ | | 537,513 |
| Employee benefits | | - | | - | | - | | - | | 45,577 |
| Committed, capital improvements | | 1,259,366 | _ | 1,749,745 | _ | - | | | _ | 3,009,111 |
| Total Fund Balances | | 5,292,825 | | 1,750,085 | | 158,359 | | 19,295 | _ | 20,162,419 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ | 5,444,028 | \$ | 3,672,803 | \$ | 158,359 | \$ | 19,295 | \$ | 27,535,371 |

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| | | Special Re | venue Funds | |
|--|-----------------------|----------------------|----------------------|---------------------|
| | Road Use Tax | Section VIII Housing | Employee Benefits | Special Assessments |
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ 4,211,912 | \$ - |
| Special assessments | - | - | - | 107,255 |
| Intergovernmental | 7,484,694 | 5,398,025 | - | - |
| Charges for services | - | - | - | - |
| Investment earnings | - | 11,607 | - | 35,348 |
| Contributions | 26.500 | 182 | - | 4.610 |
| Miscellaneous | 36,509 | 45,626 | 4 211 012 | 4,618 |
| Total Revenues | 7,521,203 | 5,455,440 | 4,211,912 | 147,221 |
| EXPENDITURES Governmental activities Current Public safety | | | | |
| Public works | 6,528,309 | - | - | - |
| Culture and recreation | 0,320,307 | _ | _ | _ |
| Community and economic development | _ | 5,614,840 | _ | _ |
| General government | 1,956 | - | 230 | _ |
| Debt service | , | | | |
| Interest and fiscal charges | 400 | - | - | - |
| Capital projects | 928,846 | | | |
| Total Expenditures | 7,459,511 | 5,614,840 | 230 | <u> </u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 61,692 | (159,400) | 4,211,682 | 147,221 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Issuance of debt | - | - | - | - |
| Premium on bonds | - | - | - | - |
| Transfers in | (1.154.210) | 184,681 | - (4.100.700) | (1.40.050) |
| Transfers out | (1,154,318) | - | (4,190,790) | (140,253) |
| Insurance recovery Sale of capital assets | 12 206 | - | - | - |
| Total Other Financing Sources (Uses) | 43,306 (1,111,012) | 184,681 | (4,190,790) | (140,253) |
| NET CHANGE IN FUND BALANCES | (1,049,320) | 25,281 | 20,892 | 6,968 |
| FUND BALANCES, BEGINNING | 5,876,930 | 523,605 | 24,685 | 28,150 |
| FUND BALANCES, ENDING | \$ 4,827,610 | \$ 548,886 | \$ 45,577 | \$ 35,118 |

| | | Sp | Capital Pro | Capital Projects Funds | | | | |
|----|----------|--------------------------------------|-------------------------------------|------------------------|-------------------------|-------------------------|-------------------------|--|
| | Cable TV | Library Expendable Gifts Trust | Police Expendable Gifts Trust | Veteran's Memorial | IFA Housing Trust | Airport Construction | General Construction | |
| \$ | _ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | - | - | - | - | 103,229 | 255,210 | 12,805 | |
| | _ | 7,013 | _ | - | - | 226,267 | - | |
| | 11,998 | 26,782 | 167 | 2,848 | - | 25,052 | 24,190 | |
| | - | 467 | 4,200 | 14,220 | - | - | 11,656 | |
| _ | 579,059 | 105,084 | - 4.267 | 17.060 | 102 220 | 506.520 | 36,032 | |
| | 591,057 | 139,346 | 4,367 | 17,068 | 103,229 | 506,529 | 84,683 | |
| | | | | | | | | |
| | - | - | 5,930 | - | - | - | - | |
| | - | 133,762 | - | 11,774 | - | - | - | |
| | _ | 155,/62 | _ | 11,//4 | 99,380 | _ | _ | |
| | 556,733 | - | - | - | - | - | - | |
| | 2,500 | - | - | - | - | - | 56,162 | |
| | - | | | | | 383,369 | 2,381,736 | |
| | 559,233 | 133,762 | 5,930 | 11,774 | 99,380 | 383,369 | 2,437,898 | |
| | 31,824 | 5,584 | (1,563) | 5,294 | 3,849 | 123,160 | (2,353,215) | |
| | _ | - | - | - | - | - | 1,575,000 | |
| | - | - | - | - | - | - | 44,544 | |
| | - | - | - | - | 50,000 | 156,552 | 1,534,648 | |
| | - | - | - | - | - | (202,034) | (385,930) | |
| | - | - | - | _ | _ | _ | 728 | |
| _ | - | - | - | - | 50,000 | (45,482) | 2,768,990 | |
| | 31,824 | 5,584 | (1,563) | 5,294 | 53,849 | 77,678 | 415,775 | |
| _ | 606,503 | 1,154,830 | 8,608 | 138,148 | 488,375 | 1,549,207 | 2,950,552 | |
| \$ | 638,327 | \$ 1,160,414 | \$ 7,045 | \$ 143,442 | \$ 542,224 | \$ 1,626,885 | \$ 3,366,327 | |

(Continued)

| | Capital Proj | ects Funds | Perman | - | |
|---|---|---|------------------------------------|---------------------------------|---|
| | Sales Tax Construction | Street Construction | Ella Lyons Peony Trail Trust | Library Gifts Trust | Total Nonmajor Governmental Funds |
| REVENUES Taxes Special assessments Intergovernmental Charges for services Investment earnings Contributions Miscellaneous | 76,156 270,625 7,856 | \$ 2,682,033 5,045,052 20,655 27,452 46,365 21,576 | 14,296 - | \$ - - 442 - 64 | \$ 8,681,967 107,255 18,299,015 253,935 256,338 347,715 836,424 |
| Total Revenues | 2,142,659 | 7,843,133 | 14,296 | 506 | 28,782,649 |
| EXPENDITURES Governmental activities Current Public safety Public works Culture and recreation Community and economic development General government Debt service Interest and fiscal charges Capital projects Total Expenditures | 39,473 1,677,588 1,717,061 | 612 7,927,510 7,928,122 | - 1,811 - - - 1,811 | - - - - - - - | 5,930 6,528,309 147,347 5,714,220 558,919 99,147 13,299,049 26,352,921 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 425,598 | (84,989) | 12,485 | 506 | 2,429,728 |
| OTHER FINANCING SOURCES (USES) Issuance of debt Premium on bonds Transfers in Transfers out Insurance recovery Sale of capital assets Total Other Financing Sources (Uses) | 1,308,875 37,149 4,343 (619,795) | 1,528,236 (296,201) 79,340 - 1,311,375 | - - - - - | - - - - - | 2,883,875 81,693 3,458,460 (6,989,321) 79,340 44,034 (441,919) |
| NET CHANGE IN FUND BALANCES | 1,156,170 | 1,226,386 | 12,485 | 506 | 1,987,809 |
| FUND BALANCES, BEGINNING | 4,136,655 | 523,699 | 145,874 | 18,789 | 18,174,610 |
| FUND BALANCES, ENDING | \$ 5,292,825 | \$ 1,750,085 | \$ 158,359 | \$ 19,295 | \$ 20,162,419 |

NONMAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the City Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes.

Refuse Collection Fund – This fund is used to account for the operations of the City's refuse collection services.

Transit System Fund – This fund is used to account for the operations of the City's bus and other transit services.

Salt Fund – This fund is used to account for the operations of the City's salt distribution.

America's River Project – This fund is used to account for all projects covered by the Vision Iowa Grant, including all matching funds.

CITY OF DUBUQUE, IOWA COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS JUNE 30, 2019

| | | Refuse Collection | Transit System | | Salt | America's River Project | Total Other Enterprise Funds |
|---|----|---|--|----|-----------------------|----------------------------|--|
| ASSETS | | | | | | | |
| CURRENT ASSETS Cash and pooled cash investments Receivables Accounts | \$ | 897,298 \$ 397,764 | 782,017 2,585 | \$ | 21,940 | \$ 365 | \$ 1,701,620 400,349 |
| Intergovernmental Prepaid items | | 397,704 - | 1,176,587 12,169 | | - - - | | 1,176,587 12,169 |
| Total Current Assets | | 1,295,062 | 1,973,358 | | 21,940 | 365 | 3,290,725 |
| NONCURRENT ASSETS Capital assets Land Buildings | | - | 36,000 13,591,053 | | 175,458 | - | 36,000 13,766,511 |
| Improvements to other than buildings | | - | 796,092 | | 686,312 | - | 1,482,404 |
| Machinery and equipment Accumulated depreciation | | 2,770,443 (1,856,963) | 6,806,132 (6,717,068) | | 36,342 (149,941) | | 9,612,917 (8,723,972) |
| Net Capital Assets | | 913,480 | 14,512,209 | | 748,171 | | 16,173,860 |
| Total Noncurrent Assets | | 913,480 | 14,512,209 | | 748,171 | | 16,173,860 |
| Total Assets | | 2,208,542 | 16,485,567 | | 770,111 | 365 | 19,464,585 |
| DEFERRED OUTFLOWS OF RESOURCES Pension related deferred outflows OPEB related deferred outflows Total Deferred Outflows of Resources | | 241,473 9,002 250,475 | 353,407 6,617 360,024 | | - - - | - - - | 594,880 15,619 610,499 |
| LIABILITIES | | | | | | | |
| CURRENT LIABILITIES Accounts payable Accrued payroll General obligation bonds payable Accrued compensated absences Accrued interest payable Total Current Liabilities | | 23,034 50,796 5,200 1,639 2,141 82,810 | 63,582 74,075 9,268 4,200 710 151,835 | · | - - - - - | - - - - - | 86,616 124,871 14,468 5,839 2,851 234,645 |
| NONCURRENT LIABILITIES General obligation bonds payable Accrued compensated absences Net pension liability Total OPEB liability | | 67,209 234,408 920,551 234,131 | 299,987 18,889 1,347,266 172,087 | | - - - | - - - - | 367,196 253,297 2,267,817 406,218 |
| Total Noncurrent Liabilities | | 1,456,299 | 1,838,229 | | - | | 3,294,528 |
| Total Liabilities | _ | 1,539,109 | 1,990,064 | | - | | 3,529,173 |
| DEFERRED INFLOWS OF RESOURCES Pension related deferred inflows | | 79,148 | 115,837 | | - | | 194,985 |
| NET POSITION Net investment in capital assets Unrestricted | | 841,071 (311) | 14,202,954 536,736 | | 748,171 21,940 | 365 | 15,792,196 558,730 |
| Total Net Position | \$ | 840,760 \$ | 14,739,690 | \$ | 770,111 | \$ 365 | \$ 16,350,926 |

CITY OF DUBUQUE, IOWA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED JUNE 30, 2019

| | Refuse Collection | Transit System | | Salt | | America's River Project | Total Other Enterprise Funds |
|--------------------------------|----------------------|-------------------|----|-------|-----|----------------------------|--|
| OPERATING REVENUES | | | | | | | |
| Charges for sales and services | \$ 4,350,067 | \$ 450,077 | \$ | 174,7 | 784 | \$ - | \$ 4,974,928 |
| Other | 1,361 | 62,308 | | | | 361 | 64,030 |
| Total Operating Revenues | 4,351,428 | 512,385 | | 174,7 | 784 | 361 | 5,038,958 |
| OPERATING EXPENSES | | | | | | | |
| Employee expense | 2,681,581 | 2,329,870 | | | - | - | 5,011,451 |
| Utilities | 18,137 | 75,006 | | | - | = | 93,143 |
| Repairs and maintenance | 323,540 | 640,405 | | 9 | 939 | - | 964,884 |
| Supplies and services | 896,623 | 556,239 | | 153,5 | 514 | 19,874 | 1,626,250 |
| Insurance | 21,035 | 46,039 | | | - | - | 67,074 |
| Depreciation | 273,008 | 882,402 | | 27,6 | 539 | | 1,183,049 |
| Total Operating Expenses | 4,213,924 | 4,529,961 | _ | 182,0 |)92 | 19,874 | 8,945,851 |
| OPERATING INCOME (LOSS) | 137,504 | (4,017,576) | | (7,3 | 08) | (19,513) | (3,906,893) |
| NONOPERATING REVENUES | | | | | | | |
| Intergovernmental | _ | 1,716,731 | | | _ | - | 1,716,731 |
| Investment earnings | 21,162 | , , , <u>-</u> | | | 5 | = | 21,167 |
| Contributions | - | 84,280 | | | - | - | 84,280 |
| Interest expense | (1,957) | (3,099) | | | - | - | (5,056) |
| Gain on disposal of assets | _ | 70,000 | | | - | - | 70,000 |
| Net Nonoperating Revenues | 19,205 | 1,867,912 | | | 5 | | 1,887,122 |
| INCOME (LOSS) BEFORE TRANSFERS | 156,709 | (2,149,664) | | (7,3 | 03) | (19,513) | (2,019,771) |
| TRANSFERS IN | - | 1,718,006 | | | _ | 19,874 | 1,737,880 |
| TRANSFERS OUT | - | (21) | _ | | | <u> </u> | (21) |
| CHANGE IN NET POSITION | 156,709 | (431,679) | | (7,3 | 03) | 361 | (281,912) |
| NET POSITION, BEGINNING | 684,051 | 15,171,369 | | 777,4 | 114 | 4 | 16,632,838 |
| NET POSITION, ENDING | \$ 840,760 | \$ 14,739,690 | \$ | 770,1 | 11 | \$ 365 | \$ 16,350,926 |

| | Refuse Collection | Transit System | Salt | nerica's River Project | Total Other Enterprise Funds |
|--|--|---|----------------------------|---------------------------------|---|
| CASH FLOWS FROM OPERATING ACTIVITIES Cash received from customers Cash payments to suppliers for goods and services Cash payments to employees for services Other operating receipts | \$ 4,356,805 (1,243,761) (2,699,857) 1,361 | \$ 450,389 (1,341,767) (2,379,943) 62,308 | \$ 174,784 (154,453) | \$ - (19,874) - 361 | \$ 4,981,978 (2,759,855) (5,079,800) 64,030 |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | 414,548 | (3,209,013) | 20,331 | (19,513) | (2,793,647) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | |
| Transfers from other funds | - | 1,718,006 | - | 19,874 | 1,737,880 |
| Transfers to other funds Contributions | - | (21) 84,280 | - | - | (21) 84,280 |
| Intergovernmental grant proceeds | _ | 1,645,638 | _ | _ | 1,645,638 |
| NET CASH PROVIDED BY NONCAPITAL | - | | | | |
| FINANCING ACTIVITIES | - | 3,447,903 | - | 19,874 | 3,467,777 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Proceeds from issuance of debt | - | 216,125 | - | - | 216,125 |
| Premium on debt issuance | (450, 202) | 6,112 | - | - | 6,112 |
| Acquisition and construction of capital assets Proceeds from sale of capital assets | (450,302) | (43,761) 70,000 | - | - | (494,063) 70,000 |
| Principal Paid | (5,158) | (9,268) | - | - | (14,426) |
| Interest paid | (2,119) | (2,731) | _ | _ | (4,850) |
| NET CASH PROVIDED BY (USED FOR) CAPITAL AND RELATED FINANCING ACTIVITIES | (457,579) | 236,477 | | - | (221,102) |
| CASH FLOWS FROM INVESTING ACTIVITIES Interest received | 23,207 | | 9 | | 23,216 |
| NET INCREASE (DECREASE) IN CASH AND POOLED INVESTMENTS | (19,824) | 475,367 | 20,340 | 361 | 476,244 |
| CASH AND POOLED INVESTMENTS, BEGINNING | 917,122 | 306,650 | 1,600 | 4 | 1,225,376 |
| CASH AND POOLED INVESTMENTS, ENDING | \$ 897,298 | 782,017 | \$ 21,940 | \$ 365 | \$ 1,701,620 |

CITY OF DUBUQUE, IOWA COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2019

EXHIBIT B-3

| | Business-type Activities - Enterprise Funds | | | | | | | | | | | | | |
|--|---|---------------------|---------|-------------|----|---------|----|-------------------------------|----|------------------------------|--|--|--|--|
| EGOVOU I TTOV OF OBER LTING BUGOME (LOGG) | | Refuse ollection | Transit | | | Salt | Α | America's River Project | | Fotal Other Enterprise Funds | | | | |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | | | | | | | | | | | | | | |
| Operating income (loss) | \$ | 137,504 | \$ | (4,017,576) | \$ | (7,308) | \$ | (19,513) | \$ | (3,906,893) | | | | |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities Depreciation Change in assets and liabilities | | 273,008 | | 882,402 | | 27,639 | | - | | 1,183,049 | | | | |
| Decrease in receivables | | 6,738 | | 312 | | _ | | _ | | 7,050 | | | | |
| (Increase) in inventories and prepaid items | | - | | (791) | | - | | _ | | (791) | | | | |
| Increase (Decrease) in accounts payable | | 15,574 | | (23,287) | | - | | - | | (7,713) | | | | |
| (Decrease) in accrued liabilities | | (3,966) | | (5,210) | | - | | - | | (9,176) | | | | |
| (Decrease) in net pension liability | | (64,792) | | (243,489) | | - | | - | | (308,281) | | | | |
| Decrease in deferred outflows | | 36,469 | | 96,609 | | - | | - | | 133,078 | | | | |
| Increase in deferred inflows | | 25,124 | | 28,619 | | - | | - | | 53,743 | | | | |
| Increase (Decrease) in total OPEB liability | | (11,111) | | 73,398 | | _ | | _ | | 62,287 | | | | |
| Total Adjustments | | 277,044 | | 808,563 | | 27,639 | | - | | 1,113,246 | | | | |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | \$ | 414,548 | \$ | (3,209,013) | \$ | 20,331 | \$ | (19,513) | \$ | (2,793,647) | | | | |

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INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government and to other government units, on a cost-reimbursement basis.

General Service Fund - This fund is used to account for engineering, street, and general services supplied to other departments.

Garage Service Fund - This fund is used to account for maintenance and repair services for the City's automotive equipment.

Stores/Printing Fund - This fund is used to account for printing, supplies, and other services provided to other departments.

Health Insurance Reserve Fund - This fund is used to account for health insurance costs.

Workers' Compensation Reserve Fund - This fund is used to account for workers' compensation costs.

| ASSETS | General Service | Garage Service | Stores/ Printing |
|---|------------------------|----------------------|--|
| CURRENT ASSETS Cash and pooled cash investments Receivables | \$ - | \$ 448,010 | \$ 633 |
| Accounts Accrued interest Inventories | - - - | - - 66,492 | - - 9,582 |
| Total Current Assets | - | 514,502 | 10,215 |
| NONCURRENT ASSETS Capital assets Machinery and equipment | - | 356,590 | - |
| Accumulated depreciation Net Capital Assets | | (222,266) 134,324 | |
| Total Noncurrent Assets | <u>-</u> | 134,324 | · ———————————————————————————————————— |
| Total Assets | | 648,826 | 10,215 |
| DEFERRED OUTFLOWS OF RESOURCES Pension related deferred outflows | 241,214 | 141,617 | |
| LIABILITIES | | | |
| CURRENT LIABILITIES Accounts payable Accrued payroll | - - | 78,073 27,923 | 7,432 |
| Total Current Liabilities | | 105,996 | 7,432 |
| NONCURRENT LIABILITIES Net pension liability Total Noncurrent Liabilities | 919,569 919,569 | 539,883 539,883 | · |
| Total Liabilities | 919,569 | 645,879 | 7,432 |
| DEFERRED INFLOWS OF RESOURCES Pension related deferred inflows NET POSITION | 79,064 | 46,418 | · |
| Net investment in capital assets Unrestricted | (757,419) | 134,324 (36,178) | 2,783 |
| Total Net Position (Deficit) | \$ (757,419) | \$ 98,146 | \$ 2,783 |

| Health Insurance Reserve | Co | Workers' mpensation Reserve | Total | | |
|------------------------------------|----|-----------------------------------|-------|-----------|--|
| | | | | | |
| \$ 5,526,163 | \$ | 1,611,073 | \$ | 7,585,879 | |
| 227,889 | | _ | | 227,889 | |
| 15,390 | | 4,487 | | 19,877 | |
| | | 1 (15 5(0 | | 76,074 | |
| 5,769,442 | | 1,615,560 | | 7,909,719 | |
| | | | | | |
| - | | _ | | 356,590 | |
| - | | - | | (222,266) | |
| - | | - | | 134,324 | |
| = | | - | | 134,324 | |
| 5,769,442 | | 1,615,560 | | 8,044,043 | |
| | | | | | |
| - | | - | | 382,831 | |
| | | | | | |
| | | | | | |
| 975,946 | | 1,023,090 | | 2,084,541 | |
| - | | - | | 27,923 | |
| 975,946 | | 1,023,090 | | 2,112,464 | |
| | | | | | |
| - | | - | | 1,459,452 | |
| - | | - | | 1,459,452 | |
| 975,946 | | 1,023,090 | | 3,571,916 | |
| | | | | | |
| - | | _ | | 125,482 | |
| | | | | · | |
| - | | - | | 134,324 | |
| 4,793,496 | | 592,470 | | 4,595,152 | |
| \$ 4,793,496 | \$ | 592,470 | \$ | 4,729,476 | |

CITY OF DUBUQUE, IOWA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (DEFICITS) INTERNAL SERVICE FUNDS FOR THE YEAR ENDED JUNE 30, 2019

| | General Service | Garage Service | Stores/ Printing |
|---|------------------------|---|--|
| OPERATING REVENUES Charges for sales and services Other | \$ 1,420,518 \$ | 2,321,484 \$ 33,074 | 555,623 |
| Total Operating Revenues | 1,420,518 | 2,354,558 | 555,623 |
| OPERATING EXPENSES Employee expense Utilities Repairs and maintenance Supplies and services Insurance Depreciation Total Operating Expenses | 1,296,453 | 1,005,687 26,191 96,731 1,095,232 15,568 40,781 2,280,190 | 7,089 - 548,960 - - 556,049 |
| OPERATING INCOME (LOSS) | 124,065 | 74,368 | (426) |
| NONOPERATING REVENUES (EXPENSES) Intergovernmental Investment earnings Gain on disposal of assets | - - - | 173 - 5,055 | - - - |
| CHANGE IN NET POSITION | 124,065 | 79,596 | (426) |
| NET POSITION (DEFICIT), BEGINNING | (881,484) | 18,550 | 3,209 |
| NET POSITION (DEFICIT), ENDING | \$ (757,419) \$ | 98,146 \$ | 2,783 |

| Health Insurance Reserve | | Workers' Compensation Reserve | Total |
|--------------------------------|----|-------------------------------------|----------------------------|
| | | | |
| \$ 10,542,427 5,654 | \$ | 907,865 29,796 | \$ 15,747,917 68,524 |
| 10,548,081 | _ | 937,661 | 15,816,441 |
| | | | |
| - | | - | 2,302,140 33,280 |
| 9,637,510 | | 693,551 | 96,731 11,975,253 |
| - | | 59,850 | 75,418 40,781 |
| 9,637,510 | | 753,401 | 14,523,603 |
| 910,571 | | 184,260 | 1,292,838 |
| - 110.740 | | - 27.002 | 173 |
| 118,748 | | 37,882 | 156,630 5,055 |
| | | | |
| 1,029,319 | | 222,142 | 1,454,696 |
| 3,764,177 | | 370,328 | 3,274,780 |
| \$ 4,793,496 | \$ | 592,470 | \$ 4,729,476 |

| | General Service | Garage Service | Stores/ Printing |
|--|--------------------|--------------------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES Cash received from customers | \$ 1,420,518 | \$ 2,321,484 | \$ 555,623 |
| Cash payments to suppliers for goods and services Cash payments to employees for services Other operating receipts | (1,392,720) | (1,218,045) (1,010,466) 33,074 | (557,942) |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | 27,798 | 126,047 | (2,319) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Payments of interfund balances | (27,798) | | |
| NET CASH (USED FOR) NONCAPITAL FINANCING ACTIVITIES | (27,798) | | <u> </u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition and construction of capital assets | - | (16,600) | - |
| Intergovernmental grant proceeds Proceeds from sale of capital assets | - | 173 5,055 | - |
| NET CASH (USED FOR) CAPITAL AND | <u>-</u> _ | 3,033 | |
| RELATED FINANCING ACTIVITIES | | (11,372) | |
| CASH FLOWS FROM INVESTING ACTIVITIES Interest received | | | |
| NET INCREASE (DECREASE) IN CASH AND POOLED INVESTMENTS | - | 114,675 | (2,319) |
| CASH AND POOLED INVESTMENTS, BEGINNING | - | 333,335 | 2,952 |
| CASH AND POOLED INVESTMENTS, ENDING | \$ - | \$ 448,010 | \$ 633 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | | | |
| Operating income | \$ 124,065 | \$ 74,368 | \$ (426) |
| Adjustments to reconcile operating income to net cash provided by (used for) operating activities | | 40.791 | |
| Depreciation Change in assets and liabilities | - | 40,781 | - |
| (Increase) in receivables (Increase) Decrease in inventories and prepaid items | - | (3,569) | (4,147) |
| Increase in accounts payable | - | 19,246 | 2,254 |
| (Decrease) in net pension liability | (188,282) | (42,214) | - |
| Decrease in deferred outflows | 73,692 | 23,843 | - |
| Increase in deferred inflows (Decrease) in accrued liabilities | 18,323 | 14,503 (911) | - |
| Total Adjustments | (96,267) | 51,679 | (1,893) |
| NET CASH PROVIDED BY (USED FOR) OPERATING | | | |
| ACTIVITIES | \$ 27,798 | \$ 126,047 | \$ (2,319) |

| | Health Insurance Reserve | Co | Workers' mpensation Reserve | Total |
|----|--------------------------------|----|-----------------------------------|---|
| \$ | 10,477,274 (9,161,398) | \$ | 907,865 (712,760) | \$ 15,682,764 (11,650,145) (2,403,186) |
| | 5,654 | | 29,796 | 68,524 |
| _ | 1,321,530 | | 224,901 | 1,697,957 |
| | | | | (27,798) |
| | | | | (27,798) |
| | | | | |
| | - | | - | (16,600) 173 |
| | <u> </u> | | | 5,055 |
| | | | | (11,372) |
| | 112 402 | | 26.405 | 140.000 |
| | 112,483 | | 36,405 | 148,888 |
| | 1,434,013 | | 261,306 | 1,807,675 |
| _ | 4,092,150 | | 1,349,767 | 5,778,204 |
| \$ | 5,526,163 | \$ | 1,611,073 | \$ 7,585,879 |
| | | | | |
| \$ | 910,571 | \$ | 184,260 | \$ 1,292,838 |
| | | | | |
| | - | | - | 40,781 |
| | (65,153) | | - | (65,153) |
| | 476 110 | | 14,238 | 6,522 |
| | 476,112 | | 26,403 | 524,015 (230,496) |
| | - | | - | 97,535 |
| | - | | - | 32,826 |
| | | | <u>-</u> | (911) |
| | 410,959 | | 40,641 | 405,119 |
| | | | | |
| \$ | 1,321,530 | \$ | 224,901 | \$ 1,697,957 |

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AGENCY FUNDS

The agency fund is used to report resources held by the City in a purely custodial capacity.

Cable Equipment Fund – This fund is used to account for resources received under the cable franchise agreement to support public, educational, and governmental access and internet use grants.

Dog Track Depreciation Fund – This fund is used to account for the resources held for improvements at the greyhound racing facility.

Flexsteel Decomission Fund –This fund is used to account for the resources held for the decomissioning of the prior Flexsteel site.

CITY OF DUBUQUE, IOWA COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND FOR THE YEAR ENDED JUNE 30, 2019

EXHIBIT D-1

| |] | Balance Beginning of Year | 1 | Additions | D | eductions | | Balance End of Year |
|------------------------------------|-----------|---------------------------------|----|-----------|----|-----------|----|---------------------------|
| CABLE EQUIPMENT FUND ASSETS | | | | | | | - | |
| Cash and pooled cash investments | \$ | 650,012 | \$ | 201,308 | \$ | 103,896 | \$ | 747,424 |
| Prepaids | | 21,246 | | 12,054 | | 21,246 | | 12,054 |
| Accounts receivable | | 49,207 | | 50,729 | - | 49,207 | | 50,729 |
| Total Assets | \$ | 720,465 | \$ | 264,091 | \$ | 174,349 | \$ | 810,207 |
| LIABILITIES | | | | | | | | |
| Due to other agency | <u>\$</u> | 720,465 | \$ | 264,091 | \$ | 174,349 | \$ | 810,207 |
| Total Liabilities | \$ | 720,465 | \$ | 264,091 | \$ | 174,349 | \$ | 810,207 |
| DOG TRACK DEPRECIATION FUND ASSETS | | | | | | | | |
| Cash and pooled cash investments | \$ | 945,469 | \$ | 142,306 | \$ | 75,046 | \$ | 1,012,729 |
| Accrued interest | | 2,108 | | 2,820 | | 2,108 | | 2,820 |
| Total Assets | \$ | 947,577 | \$ | 145,126 | \$ | 77,154 | \$ | 1,015,549 |
| LIABILITIES | | | | | | | | |
| Due to other agency | \$ | 947,577 | \$ | 145,126 | \$ | 77,154 | \$ | 1,015,549 |
| FLEXSTEEL DECOMISSION FUND ASSETS | | | | | | | | |
| Cash and pooled cash investments | \$ | 665,839 | \$ | 300,000 | \$ | - | \$ | 965,839 |
| Notes receivable | | 2,000,000 | | - | | 300,000 | | 1,700,000 |
| Total Assets | \$ | 2,665,839 | \$ | 300,000 | \$ | 300,000 | \$ | 2,665,839 |
| LIABILITIES | | | | | | | | |
| Due to other agency | \$ | 2,665,839 | \$ | _ | \$ | _ | \$ | 2,665,839 |
| Total Liabilities | \$ | 2,665,839 | \$ | - | \$ | - | \$ | 2,665,839 |
| TOTAL AGENCY FUNDS ASSETS | | | | | | | | |
| Cash and pooled cash investments | \$ | 2,261,320 | \$ | 643,614 | \$ | 178,942 | \$ | 2,725,992 |
| Prepaids | | 21,246 | | 12,054 | | 21,246 | | 12,054 |
| Accounts receivable | | 49,207 | | 50,729 | | 49,207 | | 50,729 |
| Notes receivable | | 2,000,000 | | - | | 300,000 | | 1,700,000 |
| Accrued interest | | 2,108 | | 2,820 | | 2,108 | | 2,820 |
| Total Assets | \$ | 4,333,881 | \$ | 709,217 | \$ | 551,503 | \$ | 4,491,595 |
| LIABILITIES | | | | | | | | |
| Due to other agency | _ | 4,333,881 | | 409,217 | _ | 251,503 | | 4,491,595 |
| Total Liabilities | \$ | 4,333,881 | \$ | 409,217 | \$ | 251,503 | \$ | 4,491,595 |

Statistical Section (Unaudited)
June 30, 2019
City of Dubuque, Iowa

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CITY OF DUBUQUE, IOWA STATISTICAL SECTION

This statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

| <u>Contents</u> | Page |
|--|-------------|
| Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. | 150 |
| Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax. | 160 |
| Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. | 164 |
| Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments. | 175 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. | 178 |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF DUBUQUE, IOWA NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

| | | | | | Fiscal - |
|--|--|---|--|---|--|
| | 2010 | 2011 | 2012 | 2013 | 2014 |
| Governmental activities | | | | | |
| Net investment in capital assets Restricted Unrestricted | \$ 309,126,684 26,064,318 (11,256,312) | \$ 329,416,245 23,738,199 (4,891,381) | \$ 347,890,769 26,180,100 (16,876,988) | \$ 342,046,442 23,491,207 (8,361,688) | \$ 354,732,451 21,501,638 (18,151,279) |
| Total governmental activities net position | \$ 323,934,690 | \$ 348,263,063 | \$ 357,193,881 | \$ 357,175,961 | \$ 358,082,810 |
| Business-type activities | | | | | |
| Net investment in capital assets Restricted Unrestricted | \$ 124,805,513 129,642 11,679,961 | \$ 135,026,753 893,519 2,603,799 | \$ 132,237,734 957,802 10,665,596 | \$ 138,498,777 6,011,848 (641,384) | \$ 138,842,390 5,315,519 (593,202) |
| Total business-type activities net position | \$ 136,615,116 | \$ 138,524,071 | \$ 143,861,132 | \$ 143,869,241 | \$ 143,564,707 |
| Primary government | | | | | |
| Net investment in capital assets Restricted Unrestricted | \$ 433,932,197 26,193,960 423,649 | \$ 464,442,998 24,631,718 (2,287,582) | \$ 480,128,503 27,137,902 (6,211,392) | \$ 480,545,219 29,503,055 9,003,072 | \$ 493,574,841 26,817,157 (18,744,481) |
| Total primary government net positions | \$ 460,549,806 | \$ 486,787,134 | \$ 501,055,013 | \$ 501,045,202 | \$ 501,647,517 |

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TABLE 1

| Yea | | | | | | | |
|-----|---|------|---|---|------|---|---|
| | 2015 | 2016 | | 2017 | 2018 | | 2019 |
| \$ | 348,173,267 22,047,405 (49,579,334) | \$ | 369,244,904 21,473,309 (47,166,839) | \$ 375,578,520 23,955,112 (43,921,629) | \$ | 379,040,697 27,269,997 (41,853,174) | \$ 385,005,220 28,321,603 (36,682,314) |
| S | 320,641,338 | \$ | 343,551,374 | \$ 355,612,003 | \$ | 364,457,520 | \$ 376,644,509 |
| S | 148,487,126 7,796,668 (4,568,933) | \$ | 161,326,743 4,254,907 (7,339,071) | \$ 164,448,390 3,796,752 3,876,760 | \$ | 168,205,523 3,053,616 10,696,792 | \$ 179,561,228 3,131,716 12,617,567 |
| 9 | 151,714,861 | \$ | 158,242,579 | \$ 172,121,902 | \$ | 181,955,931 | \$ 195,310,511 |
| 8 | 496,660,393 29,844,073 (54,148,267) | \$ | 530,571,647 25,728,216 (54,505,910) | \$ 540,026,910 27,751,864 (40,044,869) | \$ | 547,246,220 30,323,613 (31,156,382) | \$ 564,566,448 31,453,319 (24,064,747) |
| 3 | 472,356,199 | \$ | 501,793,953 | \$ 527,733,905 | \$ | 546,413,451 | \$ 571,955,020 |

CITY OF DUBUQUE, IOWA CHANGES IN NET POSITION LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

| | | | | | | | | Fiscal - |
|---|-------------------|----|-------------|----|------------------|----|-------------|-------------------|
| | 2010 | | 2011 | | 2012 | | 2013 | 2014 |
| Expenses | | | | | | - | | |
| Governmental activities: | | | | | | | | |
| Public safety | \$ 22,067,988 | \$ | 23,759,068 | \$ | 26,326,367 | \$ | 28,292,481 | \$ 27,578,517 |
| Public works | 22,121,629 | | 18,978,423 | | 22,917,747 | | 21,607,536 | 21,306,882 |
| Health and social services | 852,099 | | 1,072,347 | | 913,954 | | 716,970 | 1,055,398 |
| Culture and recreation | 11,446,084 | | 10,911,733 | | 12,749,558 | | 13,647,178 | 13,696,331 |
| Community and economic development | 15,422,099 | | 12,890,841 | | 22,030,950 | | 17,388,720 | 14,591,257 |
| General government | 7,963,016 | | 9,052,704 | | 6,133,983 | | 6,248,483 | 9,610,084 |
| Interest on long-term debt | 3,101,897 | | 3,294,951 | | 3,294,912 | | 4,049,640 | 3,684,993 |
| Total governmental activities expenses | 82,974,812 | | 79,960,067 | | 94,367,471 | | 91,951,008 | 91,523,462 |
| Business-type activities: | | | | | | | | |
| Sewage disposal works | 6,631,326 | | 7,899,011 | | 9,718,669 | | 9,375,748 | 11,481,103 |
| Water utility | 6,093,827 | | 6,523,993 | | 7,410,710 | | 6,817,772 | 8,812,340 |
| Stormwater utility | 2,213,144 | | 2,811,321 | | 2,750,767 | | 3,347,304 | 3,431,096 |
| Parking facilities | 4,003,776 | | 4,775,834 | | 3,152,055 | | 3,586,405 | 3,732,492 |
| America's River Project | 423,158 | | 180,086 | | 22,787 | | 22,770 | 33,579 |
| Refuse collection | 2,703,887 | | 2,828,891 | | 3,173,075 | | 3,468,859 | 3,750,366 |
| Transit system | 2,832,066 | | 2,947,958 | | 3,629,750 | | 3,492,095 | 3,847,320 |
| Salt | , , <u>-</u> | | 671,647 | | 661,395 | | 346,066 | 56,468 |
| Total business-type activities expenses | 24,901,184 | | 28,638,741 | | 30,519,208 | - | 30,457,019 | 35,144,764 |
| Total primary government expenses | \$ 107,875,996 | \$ | 108,598,808 | \$ | 124,886,679 | \$ | 122,408,027 | \$ 126,668,226 |
| Program Revenues Governmental activities: | | | | | | | | |
| Charges for services | | | | | | | | |
| Public safety | 2,348,064 | | 2,579,573 | | 2,915,562 | | 2,495,737 | 2,624,455 |
| Public works | 4,046,583 | | 5,331,667 | | 5,178,439 | | 4,472,479 | 5,829,293 |
| Culture and recreation | 2,192,886 | | 2,108,177 | | 2,321,553 | | 2,488,844 | 2,321,265 |
| Other activities | 2,412,880 | | 2,530,234 | | 2,873,298 | | 3,264,979 | 3,921,256 |
| Operating grants and contributions | 20,830,113 | | 14,204,627 | | 23,013,997 | | 13,995,316 | 12,784,907 |
| Capital grants and contributions | 10,748,522 | | 23,482,866 | | 16,560,811 | | 10,791,945 | 12,162,649 |
| Total governmental activities program revenues | 42,579,048 | _ | 50,237,144 | _ | 52,863,660 | | 37,509,300 | 39,643,825 |
| Business-type activities: | | | | | | | | |
| Charges for services | # 000 ==== | | | | = 06= 50: | | 0.021.70 | 10.05 - 1 |
| Sewage disposal works | 5,893,730 | | 6,643,974 | | 7,827,281 | | 8,924,785 | 10,025,673 |
| Water utility | 5,326,202 | | 5,638,277 | | 6,037,073 | | 6,922,582 | 7,248,790 |
| Stormwater utility | 2,282,625 | | 2,993,539 | | 3,180,134 | | 3,192,256 | 3,224,504 |
| Parking facilities | 2,399,843 | | 2,750,610 | | 2,908,989 | | 2,883,865 | 2,920,148 |
| America's River Project | 7,000 | | - | | - | | - | - |
| Refuse collection | 2,893,017 | | 3,082,197 | | 3,257,960 | | 3,346,795 | 3,700,922 |
| Transit system | 273,433 | | 193,236 | | 278,835 | | 307,314 | 275,907 |
| Salt | <u>-</u> | | 773,258 | | 665,942 | | 395,000 | 45,600 |
| Operating grants and contributions | 1,652,277 | | 2,773,933 | | 1,579,493 | | 2,264,695 | 1,717,208 |
| Capital grants and contributions | 3,800,582 | | 6,536,527 | | 5,323,486 | | 1,240,583 | 2,920,942 |
| Total business-type activities program revenues | 24,528,709 | | 31,385,551 | | 31,059,193 | | 29,477,875 | 32,079,694 |
| Total primary government program revenues | \$ 67,107,757 | \$ | 81,622,695 | \$ | 83,922,853 | \$ | 66,987,175 | \$ 71,723,519 |

TABLE 2

| Yea | ar | | | | | | | | |
|-----|------------------------|----|------------------------|----|------------------------|----|------------------------|----------|------------------------|
| | 2015 | | 2016 | | 2017 | | 2018 | | 2019 |
| | | | | | | | | <u>-</u> | |
| \$ | 25,525,937 | \$ | 26,851,624 | \$ | 30,020,343 | \$ | 29,482,962 | \$ | 29,637,417 |
| * | 19,207,837 | - | 24,323,023 | - | 19,608,137 | - | 20,393,871 | * | 24,835,035 |
| | 928,968 | | 967,936 | | 815,251 | | 883,217 | | 1,442,658 |
| | 13,002,690 | | 12,993,331 | | 13,653,509 | | 14,323,710 | | 12,916,646 |
| | 18,064,831 | | 15,464,781 | | 18,096,170 | | 21,109,384 | | 15,837,039 |
| | 6,420,173 | | 4,101,423 | | 8,982,668 | | 7,573,081 | | 5,944,116 |
| | 3,903,667 | | 2,963,134 | | 3,467,685 | | 3,129,502 | | 3,387,730 |
| _ | 87,054,103 | | 87,665,252 | | 94,643,763 | | 96,895,727 | | 94,000,641 |
| | 87,034,103 | _ | 67,003,232 | _ | 94,043,703 | | 90,893,727 | | 94,000,041 |
| | 12,019,866 | | 12,817,669 | | 11,326,661 | | 11,614,347 | | 12,177,352 |
| | 7,800,393 | | 6,483,229 | | 6,807,217 | | 7,109,421 | | 7,892,423 |
| | | | | | | | | | |
| | 4,131,562 | | 5,021,523 3,420,296 | | 6,234,015 | | 6,159,039 | | 7,025,525 |
| | 3,383,419 | | | | 3,547,856 | | 2,866,510 | | 2,850,531 |
| | 24,000 | | 21,521 | | 22,893 | | 10,143 | | 19,874 |
| | 3,740,404 | | 3,968,761 | | 4,208,268 | | 4,244,551 | | 4,215,881 |
| | 4,245,823 | | 4,274,967 | | 4,237,054 | | 4,722,979 | | 4,533,060 |
| _ | 244,691 | _ | 181,617 | _ | 45,039 | _ | 119,421 | _ | 182,092 |
| | 35,590,158 | | 36,189,583 | | 36,429,003 | | 36,846,411 | | 38,896,738 |
| \$ | 122,644,261 | \$ | 123,854,835 | \$ | 131,072,766 | \$ | 133,742,138 | \$ | 132,897,379 |
| | 2,532,114 6,092,356 | | 2,713,065 5,765,075 | | 2,930,068 5,681,107 | | 2,600,751 6,654,101 | | 2,535,504 7,327,692 |
| | 2,547,843 | | 2,723,270 | | 2,767,636 | | 2,874,493 | | 2,459,644 |
| | 3,493,143 | | 3,887,056 | | 3,541,205 | | 5,864,541 | | 3,815,321 |
| | 11,992,439 | | 15,301,219 | | 15,028,527 | | 21,569,356 | | 23,198,271 |
| | 9,704,043 | | 18,667,619 | | 13,360,280 | | 7,779,713 | | 11,048,200 |
| _ | 36,361,938 | | 49,057,304 | | 43,308,823 | | 47,342,955 | - | 50,384,632 |
| | 30,301,938 | | 49,057,304 | _ | 43,308,823 | | 47,342,933 | | 30,384,032 |
| | | | | | | | | | |
| | 10,582,662 | | 12,158,439 | | 12,442,584 | | 12,659,662 | | 12,479,684 |
| | 7,463,430 | | 8,406,928 | | 8,553,225 | | 8,906,136 | | 8,959,023 |
| | 3,490,040 | | 3,754,148 | | 4,076,396 | | 4,367,963 | | 4,714,670 |
| | 3,036,214 | | 3,247,383 | | 3,286,947 | | 3,034,744 | | 3,066,118 |
| | - | | 1,605 | | 4 | | 4 | | - |
| | 3,783,493 | | 3,857,340 | | 4,185,051 | | 4,232,542 | | 4,351,428 |
| | 397,545 | | 463,688 | | 459,258 | | 465,550 | | 512,385 |
| | 232,271 | | 81,720 | | 86,887 | | 96,273 | | 174,784 |
| | 1,866,535 | | 1,648,077 | | 1,700,171 | | 1,648,403 | | 1,917,366 |
| | 10,020,715 | | 7,607,721 | | 14,160,820 | | 5,705,262 | | 6,215,459 |
| | 40,872,905 | | 41,227,049 | | 48,951,343 | | 41,116,539 | | 42,390,917 |
| \$ | 77,234,843 | \$ | 90,284,353 | \$ | 92,260,166 | \$ | 88,459,494 | \$ | 92,775,549 |
| | | | | _ | | | - | | |

(Continued)

CITY OF DUBUQUE, IOWA CHANGES IN NET POSITION LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

| | 2010 | | 2011 | 2012 | | 2013 | Fiscal - 2014 |
|--|--------------------|----|--------------|--------------------|----|--------------|--------------------|
| Net (Expense)/Revenue | 2010 | | 2011 | 2012 | | 2013 | 2014 |
| Governmental activities | \$ (40,395,764) | \$ | (29,722,923) | \$ (41,503,811) | \$ | (54,441,708) | \$ (51,879,637) |
| Business-type activities | (372,475) | _ | 2,746,810 | 539,985 | _ | (979,144) | (3,065,070) |
| Total primary government net expense | \$ (40,768,239) | \$ | (26,976,113) | \$ (40,963,826) | \$ | (55,420,852) | \$ (54,944,707) |
| General Revenues and Other Changes in Net Position Governmental activities: General Revenues | | | | | | | |
| Property taxes | \$ 24,876,073 | \$ | 28,249,114 | \$ 30,816,614 | \$ | 32,668,554 | \$ 33,264,283 |
| Local option sales tax | 8,112,471 | | 7,929,761 | 8,459,888 | | 8,764,787 | 8,211,366 |
| Hotel/motel tax | 1,678,806 | | 1,826,809 | 1,903,944 | | 1,953,763 | 2,006,514 |
| Utility franchise fees | 1,591,712 | | 2,488,858 | 2,272,481 | | 2,568,347 | 2,609,421 |
| Gaming | 8,209,761 | | 13,327,223 | 8,785,453 | | 8,452,298 | 7,878,008 |
| Unrestricted investment earnings | 1,339,709 | | 668,363 | 1,529,149 | | 201,153 | 777,958 |
| Gain on sale of capital assets | - | | 149,937 | 1,417,048 | | 907,122 | 483,782 |
| Other | 880,930 | | 622,494 | - | | - | = |
| Transfers | (3,104,762) | | (1,211,263) | (4,749,948) | | (1,092,236) | (2,444,846) |
| Total governmental activities | 43,584,700 | _ | 54,051,296 | 50,434,629 | _ | 54,423,788 | 52,786,486 |
| Business-type activities: General Revenues | | | | | | | |
| Unrestricted investment earnings | 294,562 | | 184,581 | 206,672 | | 65,321 | 135,461 |
| Gain on sale of capital assets | 23,699 | | 19,337 | 84,178 | | 384,697 | 180,229 |
| Extraordinary item | - | | (2,253,036) | (243,722) | | (555,031) | - |
| Transfers | 3,104,762 | | 1,211,263 | 4,749,948 | | 1,092,236 | 2,444,846 |
| Total business-type activities | 3,423,023 | | (837,855) | 4,797,076 | _ | 987,253 | 2,760,536 |
| Total primary government | \$ 47,007,723 | \$ | 53,213,441 | \$ 55,231,705 | \$ | 55,411,041 | \$ 55,547,022 |
| Change in Net Position | | | | | | | |
| Governmental activities | \$ 3,188,936 | \$ | 24,328,373 | \$ 8,930,818 | \$ | (17,920) | \$ 906,849 |
| Business-type activities | 3,050,548 | | 1,908,955 | 5,337,061 | | 8,109 | (304,534) |
| Total primary government | \$ 6,239,484 | \$ | 26,237,328 | \$ 14,267,879 | \$ | (9,811) | \$ 602,315 |

TABLE 2 (continued)

| | Year | | | | | | | | |
|----|---------------------------|----|---------------------------|----|----------------------------|----|---------------------------|----|---------------------------|
| | 2015 | | 2016 | | 2017 | | 2018 | | 2019 |
| \$ | (50,692,165) 5,282,747 | \$ | (38,607,948) 5,037,466 | \$ | (51,334,940) 12,522,340 | \$ | (49,552,772) 4,270,124 | \$ | (43,616,009) 3,494,540 |
| \$ | (45,409,418) | \$ | (33,570,482) | \$ | (38,812,600) | \$ | (45,282,648) | \$ | (40,121,469) |
| | | | | | | | | | |
| \$ | 36,277,719 8,760,246 | \$ | 36,518,506 9,155,411 | \$ | 39,678,473 8,890,046 | \$ | 39,632,246 8,610,948 | \$ | 37,973,888 8,940,109 |
| | 2,623,551 2,828,688 | | 2,128,042 4,360,107 | | 2,821,745 4,558,847 | | 2,286,469 4,832,958 | | 2,113,273 5,072,350 |
| | 7,397,709 | | 8,440,161 | | 8,098,324 | | 8,062,251 | | 8,730,986 |
| | 668,134 | | 1,082,165 | | 335,577 | | 688,769 | | 1,858,476 |
| | 19,495 | | 813,492 | | 83,720 | | 309,857 | | 94,980 |
| | (7,288,593) | | (979,900) | | (1,071,163) | | (5,423,015) | | (8,981,064) |
| | 51,286,949 | | 61,517,984 | | 63,395,569 | _ | 59,000,483 | | 55,802,998 |
| | | | | | | | | | |
| | 185,356 | | 407,528 | | 231,746 | | 268,283 | | 798,497 |
| | 6,571 | | 102,824 | | 54,074 | | 4,680 | | 80,479 |
| | | | - | | 1.071.162 | | - 422.015 | | 0.001.064 |
| _ | 7,288,593 7,480,520 | _ | 979,900 1,490,252 | _ | 1,071,163 | | 5,423,015 5,695,978 | _ | 8,981,064 9,860,040 |
| | 7,480,320 | _ | 1,490,232 | _ | 1,330,983 | | 3,093,978 | _ | 9,800,040 |
| \$ | 58,767,469 | \$ | 63,008,236 | \$ | 64,752,552 | \$ | 64,696,461 | \$ | 65,663,038 |
| | | | | | | | | | |
| \$ | 594,784 | \$ | 22,910,036 | \$ | 12,060,629 | \$ | 9,447,711 | \$ | 12,186,989 |
| _ | 12,763,267 | _ | 6,527,718 | _ | 13,879,323 | _ | 9,966,102 | _ | 13,354,580 |
| \$ | 13,358,051 | \$ | 29,437,754 | \$ | 25,939,952 | \$ | 19,413,813 | \$ | 25,541,569 |

CITY OF DUBUQUE, IOWA FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

| | | | | | | | Fiscal - |
|------------------------------------|------------------|------------------|------------------|------|------------|----|------------|
| | 2010 | 2011* | 2012 | 2013 | | | 2014 |
| General Fund | | | | | | | |
| Reserved | \$ 5,199,760 | \$ - | \$ - | | | \$ | - |
| Unreserved | 8,622,705 | - | - | | | | - |
| Nonspendable | - | 868,631 | 5,613,359 | | 6,646,278 | | 6,549,063 |
| Restricted | - | - | - | | - | | - |
| Assigned | - | 8,904,490 | 5,549,803 | | 3,434,440 | | 1,904,805 |
| Unassigned | - | 6,139,306 | 9,371,016 | | 8,806,171 | | 7,356,066 |
| Total general fund | \$ 13,822,465 | \$ 15,912,427 | \$ 20,534,178 | \$ | 18,886,889 | \$ | 15,809,934 |
| All Other Governmental Funds | | | | | | | |
| Reserved | \$ 24,404,656 | \$ - | \$ - | | | \$ | - |
| Unreserved, reported in: | | | | | | | |
| Special revenue funds | 4,011,022 | - | - | | | | - |
| Debt service fund | - | - | - | | | | - |
| Capital projects funds | (989,025) | - | - | | | | - |
| Permanent funds | 33,273 | - | - | | | | - |
| Nonspendable | - | 10,320,305 | 10,975,468 | | 9,092,520 | | 8,640,780 |
| Restricted | - | 18,010,570 | 31,362,126 | | 30,738,046 | | 23,620,615 |
| Committed | - | 5,203,472 | 5,843,671 | | 10,827,172 | | 10,548,592 |
| Unassigned | - | (377,363) | (429,344) | | | _ | |
| Total all other governmental funds | \$ 27,459,926 | \$ 33,156,984 | \$ 47,751,921 | \$ | 50,657,738 | \$ | 42,809,987 |

^{*}Classification changed in 2011 due to adoption of GASB 54.

TABLE 3

| Ye | ear | | | | | |
|----|----------------------|-------------------------|----------------------------------|--------------|-----------------------|------------------------------------|
| | 2015 | 2016 | 2017 | 20 | 18 | 2019 |
| \$ | - | \$ - | \$ - | \$ | - | \$ - |
| | 6,082,043 | 6,049,052 | 5,585,672 | 5,41 | 4,922 | 5,369,478 |
| | 647,772 8,693,524 | 1,015,935 10,908,497 | 2,208 1,590,065 12,582,596 | | - 57,250 93,241 | 229,995 1,438,616 19,276,479 |
| \$ | 15,423,339 | \$ 17,973,484 | \$ 19,760,541 | \$ 21,87: | , | \$ 26,314,568 |
| | | | | | | |
| \$ | - | \$ - | \$ - | \$ | - | \$ - |
| | - | - | - | | - | - |
| | - | - | - | | - | - |
| | - | - | - | | - | - |
| | 1,183,423 | 553,292 | 944,856 | 41 | 5,271 | 406,813 |
| | 30,496,183 | 27,450,187 | 28,103,397 | | 7,598 | 34,367,024 |
| | 12,298,896 | 7,635,502 | 6,592,154 | | 60,158 | 3,009,111 |
| | | | <u> </u> | | 1,937) | (1,185,047) |
| \$ | 43,978,502 | \$ 35,638,981 | \$ 35,640,407 | 33,40 | 1,090 | \$ 36,597,901 |

| | | | | | Fiscal - |
|--|----------------|---------------|---------------|---------------|-----------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 |
| Revenues | | | | | |
| Taxes | \$ 36,252,156 | \$ 40,428,894 | \$ 43,443,669 | \$ 45,440,973 | \$ 46,034,361 |
| Special assessments | 318,178 | 232,535 | 596,138 | 175,486 | 154,692 |
| Licenses and permits | 1,115,472 | 1,170,922 | 1,570,022 | 1,271,771 | 1,136,941 |
| Intergovernmental | 27,310,624 | 26,171,082 | 37,574,783 | 26,580,831 | 23,050,052 |
| Charges for services | 8,063,284 | 8,723,086 | 9,296,329 | 8,952,179 | 10,264,257 |
| Fines and forfeits | 224,601 | 454,117 | 525,389 | 484,128 | 455,219 |
| Investment earnings | 1,348,615 | 654,587 | 1,511,437 | 180,016 | 756,809 |
| Contributions | 2,333,995 | 1,297,621 | 1,578,376 | 370,154 | 678,561 |
| Gaming | 8,209,761 | 13,327,223 | 8,785,453 | 8,452,298 | 7,878,008 |
| Miscellaneous | 2,111,834 | 2,075,262 | 1,319,558 | 1,315,915 | 1,705,275 |
| Total revenues | 87,288,520 | 94,535,329 | 106,201,154 | 93,223,751 | 92,114,175 |
| Expenditures | | | | | |
| Current | | | | | |
| Public safety | 21,979,729 | 23,950,386 | 24,476,772 | 26,506,714 | 27,644,190 |
| Public works | 19,251,625 | 14,429,415 | 12,385,929 | 13,416,108 | 13,942,772 |
| Health and social services | 813,609 | 1,040,114 | 828,837 | 680,466 | 1,049,194 |
| Culture and recreation | 14,909,517 | 11,279,951 | 10,873,474 | 11,218,019 | 12,351,497 |
| Community and economic development | 14,654,816 | 12,361,176 | 22,237,140 | 18,678,496 | 14,420,980 |
| General government | 6,368,308 | 7,686,929 | 6,335,947 | 5,035,108 | 5,898,293 |
| Debt service | , , | , , | , , | , , | , , |
| Principal | 2,651,765 | 2,820,371 | 3,224,680 | 3,182,240 | 4,595,808 |
| Interest | 3,145,735 | 3,321,157 | 3,220,546 | 3,991,115 | 3,650,694 |
| Capital projects | 14,831,118 | 15,102,893 | 23,459,891 | 16,636,698 | 18,779,651 |
| Total expenditures | 98,606,222 | 91,992,392 | 107,043,216 | 99,344,964 | 102,333,079 |
| Excess (deficiency) of revenues over | | | | | |
| (under) expenditures | (11,317,702) | 2,542,937 | (842,062) | (6,121,213) | (10,218,904) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of bonds | 4,722,176 | 6,996,722 | 27,215,363 | 6,577,268 | _ |
| Discount on bonds | (31,990) | (39,547) | (71,689) | - | _ |
| Premiums on bonds | 554,796 | 1,642 | 123,990 | _ | _ |
| Issuance of refunding bonds | 8,885,000 | 705,000 | , | 4,949,148 | _ |
| Payment to refunded bonds escrow agent | (9,405,000) | (690,000) | _ | (4,949,148) | _ |
| Transfers in | 7,993,297 | 15,850,523 | 8,773,387 | 15,295,630 | 15,862,516 |
| Transfers out | (10,562,137) | (18,961,892) | (18,336,603) | (16,981,203) | (17,294,762) |
| Insurance recovery | (10,502,157) | 628,482 | 132,425 | 49,209 | 59,796 |
| Sale of capital assets | 62,610 | 753,153 | 2,221,877 | 2,438,837 | 666,648 |
| Total other financing sources (uses) | 2,218,752 | 5,244,083 | 20,058,750 | 7,379,741 | (705,802) |
| Net change in fund balances | \$ (9,098,950) | \$ 7,787,020 | \$ 19,216,688 | 1,258,528 | \$ (10,924,706) |
| Net change in fund balances | \$ (9,098,930) | \$ 7,787,020 | \$ 19,210,088 | 1,238,328 | \$ (10,924,700) |
| Debt service as a percentage of noncapital | | | | | |
| expenditures | 7.74% | 8.49% | 7.65% | 8.57% | 9.51% |

TABLE 4

| 2015 | | 2016 | 2017 | 2018 | 2019 |
|---------------------|--------|-----------------------|--------------------------|--------------------------|--------------------------|
| ¢ 50.400.1 | 004 6 | 51 500 004 | ¢ 55.040.111 | e 55.262.621 | ¢ 54.101.001 |
| \$ 50,490,2 85,5 | | 51,580,084 111,193 | \$ 55,949,111 261,233 | \$ 55,362,621 122,968 | \$ 54,101,901 113,178 |
| 1,198, | | 1,480,643 | 1,505,564 | 1,642,498 | 1,619,892 |
| 20,828, | | 29,302,824 | 26,314,297 | 27,229,554 | 31,359,695 |
| 10,711,2 | | 10,919,854 | 10,816,025 | 11,559,017 | 12,476,036 |
| 362,0 | | 421,925 | 484,687 | 407,322 | 404,400 |
| 668, | | 1,082,165 | 335,577 | 688,769 | 1,701,846 |
| 789,2 | | 1,440,405 | 689,237 | 816,922 | 1,343,916 |
| 7,397, | | 8,440,161 | 8,098,324 | 8,062,251 | 8,708,702 |
| 1,466, | | 1,367,875 | 1,811,681 | 1,589,072 | 1,526,804 |
| 93,998,2 | | 106,147,129 | 106,265,736 | 107,480,994 | 113,356,370 |
| ,,,,,,,,, | | 100,117,125 | 100,200,700 | | |
| 27,570,7 | 773 | 28,036,551 | 29,155,128 | 28,581,466 | 28,807,920 |
| 11,200,4 | 127 | 14,597,823 | 11,728,716 | 11,687,309 | 12,851,393 |
| 939, | 72 | 1,015,987 | 868,280 | 854,045 | 1,046,184 |
| 12,300,4 | 154 | 11,909,029 | 12,397,294 | 12,776,591 | 13,037,048 |
| 16,418,9 | 909 | 13,473,413 | 16,474,553 | 20,350,200 | 15,730,191 |
| 5,977,6 | 505 | 6,436,114 | 7,287,586 | 6,755,479 | 6,571,094 |
| 4,910,7 | 735 | 10,302,412 | 17,615,698 | 7,989,850 | 5,509,605 |
| 3,577,8 | 329 | 3,707,268 | 3,579,807 | 3,274,200 | 3,320,911 |
| 14,829,0 |)37 | 31,504,581 | 16,260,851 | 17,402,848 | 20,145,054 |
| 97,724,9 | 941 | 120,983,178 | 115,367,913 | 109,671,988 | 107,019,400 |
| (3,726,7 | '35) | (14,836,049) | (9,102,177) | (2,190,994) | 6,336,970 |
| , , , | | | | | |
| 11,137,3 | 321 | 3,933,882 | 230,000 | 110,000 | 2,883,875 |
| 72,8 | 352 | 292,521 | 319,384 | 16,915 | 81,693 |
| | - | - | - | - | - |
| | - | - | 11,023,700 | 1,778,325 | - |
| | - | 4,650,000 | - | - | <u>-</u> |
| 18,073, | | 17,397,007 | 18,814,586 | 18,889,096 | 17,025,952 |
| (25,241,7 | , | (18,376,907) | (19,917,219) | (20,980,391) | (18,876,402) |
| 106,2 | | 86,359 | 41,345 | 98,058 | 87,843 |
| 360,4 | | 1,063,814 | 378,861 | 2,154,546 | 96,035 |
| 4,508,6 | | 9,046,676 | 10,890,657 | 2,066,549 | 1,298,996 |
| \$ 781,9 | 920 \$ | (5,789,373) | \$ 1,788,480 | \$ (124,445) | \$ 7,635,966 |
| 9.0 | 7% | 15.17% | 20.94% | 11.96% | 9.84% |

CITY OF DUBUQUE, IOWA TAXABLE AND ASSESSED VALUE OF PROPERTY LAST TEN FISCAL YEARS (IN THOUSANDS OF DOLLARS)

TABLE 5

| | | | | | | | | | | Total | | | |
|----|-----|--------|-----------------|-----|-----------|-------------|-----------------|------|-----------|----------|---|-------------|---|
| | | | | | | | | | | Taxable | | | |
| | | | | | | | | | | Value to | | | |
| | | | Real P | rop | erty | Exemptions | To | otal | <u> </u> | Total | | | |
| Le | evy | Fiscal | Taxable | | Assessed | Real | Taxable | | Assessed | Assessed | T | otal Direct | |
| Y | ear | Year | Value | | Value | Property | Value | | Value | Value | | Tax Rate | |
| 20 | 800 | 2010 | \$ 2,033,135 | \$ | 3,239,112 | \$ 9,246 | \$ 2,023,889 | \$ | 3,239,112 | 62.48 % | , | 9.85777 | % |
| 20 | 009 | 2011 | 2,159,622 | | 3,349,823 | 8,885 | 2,150,737 | | 3,349,823 | 64.20 | | 10.02742 | |
| 20 | 010 | 2012 | 2,243,474 | | 3,406,186 | 8,875 | 2,234,599 | | 3,406,186 | 65.60 | | 10.45111 | |
| 20 |)11 | 2013 | 2,337,129 | | 3,476,638 | 8,872 | 2,328,257 | | 3,476,638 | 66.97 | | 10.78478 | |
| 20 |)12 | 2014 | 2,398,151 | | 3,503,774 | 8,799 | 2,389,352 | | 3,503,774 | 68.19 | | 11.02586 | |
| 20 |)13 | 2015 | 2,522,048 | | 3,686,202 | 8,729 | 2,513,319 | | 3,686,202 | 68.18 | | 11.02588 | |
| 20 |)14 | 2016 | 2,508,933 | | 3,723,003 | 8,631 | 2,500,302 | | 3,723,003 | 67.16 | | 11.02590 | |
| 20 |)15 | 2017 | 2,652,700 | | 3,914,425 | 8,086 | 2,644,614 | | 3,914,425 | 67.56 | | 11.16739 | |
| 20 |)16 | 2018 | 2,686,813 | | 3,931,498 | 7,783 | 2,679,030 | | 3,931,498 | 68.14 | | 10.89220 | |
| 20 |)17 | 2019 | 2,765,470 | | 4,141,732 | 7,921 | 2,757,549 | | 4,141,732 | 66.58 | | 10.59725 | |
| | | | | | | | | | | | | | |

Source: Dubuque County Assessor's and Auditor's Offices

CITY OF DUBUQUE, IOWA PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN FISCAL YEARS TAX RATES PER \$1,000 ASSESSED VALUE

TABLE 6

| | | | Dubuque | Board of | | | | Ratio of |
|------|--------|---------------|-------------|---------------|------------|---------------|----------|---------------|
| Levy | Fiscal | Dubuque | School | Education and | Area 1 | Dubuque | | Dubuque |
| Year | Year | City | District | Independents | Voc. Tech | County | Total | City to Total |
| 2008 | 2010 | \$ 9.85777 \$ | 16.87918 \$ | 0.57970 | \$ 0.99471 | \$ 6.40435 \$ | 34.71571 | 28.40 % |
| 2009 | 2011 | 10.02742 | 16.88349 | 0.55740 | 1.03532 | 6.50193 | 35.00556 | 28.65 |
| 2010 | 2012 | 10.45111 | 16.87685 | 0.67766 | 1.07379 | 6.49167 | 35.57108 | 29.38 |
| 2011 | 2013 | 10.78477 | 15.40388 | 0.71653 | 0.98407 | 6.43124 | 34.32049 | 31.42 |
| 2012 | 2014 | 11.02586 | 14.60281 | 0.75274 | 0.90455 | 6.43124 | 33.71720 | 32.70 |
| 2013 | 2015 | 11.02588 | 13.99630 | 0.66355 | 0.90807 | 6.43124 | 33.02504 | 33.39 |
| 2014 | 2016 | 11.02590 | 14.05629 | 0.63899 | 0.91036 | 6.38779 | 33.01933 | 33.39 |
| 2015 | 2017 | 11.16739 | 14.97697 | 0.63146 | 0.93757 | 6.29673 | 34.01012 | 32.84 |
| 2016 | 2018 | 10.89220 | 14.95665 | 0.62780 | 1.09993 | 6.34143 | 33.91801 | 32.17 |
| 2017 | 2019 | 10.58844 | 14.59791 | 0.65204 | 1.09993 | 5.97760 | 32.91592 | 32.11 |

Separate components of the Dubuque City Rate is as follows:

| Levy Year | Fiscal Year | Public General Transit | | Insurance | | Employee Benefits | | Debt Service | | Total | |
|--------------|----------------|-------------------------------|----|-----------|----|----------------------|----|-----------------|----|-----------|---------------|
| 2008 | 2010 | \$ 8.10000 | \$ | 0.60000 | \$ | 0.21492 | \$ | 0.90583 | \$ | 0.03702 | \$ 9.85777 |
| 2009 | 2011 | 8.10000 | | 0.54469 | | 0.20531 | | 1.12441 | | 0.05300 | 10.02741 |
| 2010 | 2012 | 8.10000 | | 0.35273 | | 0.19508 | | 1.75052 | | 0.05278 | 10.45111 |
| 2011 | 2013 | 8.10000 | | 0.49516 | | 0.13965 | | 2.02267 | | 0.02729 | 10.78477 |
| 2012 | 2014 | 8.10000 | | 0.38382 | | 0.16288 | | 2.33093 | | 0.04823 | 11.02586 |
| 2013 | 2015 | 8.10000 | | 0.48268 | | 0.16595 | | 2.23209 | | 0.04516 | 11.02588 |
| 2014 | 2016 | 8.10000 | | 0.48461 | | 0.16428 | | 2.16440 | | 0.11261 | 11.02590 |
| 2015 | 2017 | 8.10000 | | 0.49739 | | 0.14963 | | 2.30637 | | 0.11400 | 11.16739 |
| 2016 | 2018 | 8.10000 | | 0.66319 | | 0.15561 | | 1.89350 | | 0.07990 | 10.89220 |
| 2017 | 2019 | 8.10000 | | 0.62877 | | 0.13933 | | 1.62026 | | 0.10008 | 10.58844 |

Source: Dubuque County Auditor's Office.

| | | 2019 | | | 2010 | |
|-------------------------------------|------------------|------|---|------------------|------|---|
| Taxpayer | Taxable Value | Rank | Percentage of Total City Taxable Value | Taxable Value | Rank | Percentage of Total City Taxable Value |
| Peninsula Gaming Company LLC | \$ 63,779 | 1 | 2.31 % | \$ 56,784 | 1 | 2.79 % |
| Kennedy Mall Inc. | 38,960 | 2 | 1.41 | 31,133 | 2 | 1.53 |
| Progressive Processing LLC (Hormel) | 25,375 | 3 | 0.92 | | | |
| Walter Development LLC | 25,067 | 4 | 0.91 | | | |
| GRDT Investments LLC (Queck) | 24,488 | 5 | 0.89 | | | |
| MAR Holdings LLC (Medical Assoc.) | 21,343 | 6 | 0.77 | 19,157 | 3 | 0.94 |
| Nordstrom, Inc. | 14,800 | 7 | 0.54 | 16,884 | 5 | 0.83 |
| Platinum Holdings LLC | 13,500 | 8 | 0.49 | 11,179 | 7 | 0.55 |
| McGraw Hill Global Education LLC | 13,500 | 9 | 0.49 | 14,440 | 6 | 0.71 |
| Flexsteel Industries Inc. | 13,304 | 10 | 0.48 | | | |
| Lexington Dubuque LLC | | | | 9,844 | 10 | 0.48 |
| Otto A LLC | | | | 17,500 | 4 | 0.86 |
| Asbury Dubuque LLC | | | | 9,925 | 9 | 0.49 |
| Minglewood Limiited Partnership | | | | 9,948 | 8 | 0.49 |
| | \$ 254,116 | | 9.21 % | \$ 196,794 | | 9.67 % |

Source: Dubuque County Auditor's Office

CITY OF DUBUQUE, IOWA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(IN THOUSANDS OF DOLLARS)

TABLE 8

| | | | Total Tax | Current | Percent of Current | Delinquent | Total Tax | Total Tax Collections | Outstanding | Ratio of Delinquent | |
|-----|------|-------|--------------|-------------|--------------------|-------------|-------------|-----------------------|-------------|---------------------|---|
| Fis | scal | Levy | Levy | Tax | Taxes | Tax | Collections | to Total | Delinquent | Taxes to Total | |
| | | Year | (1) | Collections | Collected | Collections | (2) | Tax Levy | Taxes | Tax Levy | |
| | | 1 car | (1) | Concetions | Conceted | Concetions | (2) | Tux Bevy | Tukes | Tux Ecvy | |
| 20 | 010 | 2009 | \$ 19,124 | \$ 19,117 | 99.9 % | \$ (10) | \$ 19,107 | 99.9 % | \$ 202 | 1.06 % | ó |
| 20 |)11 | 2010 | 19,906 | 19,793 | 99.4 | 13 | 19,806 | 99.5 | 276 | 1.39 | |
| | | | | | | | | | | | |
| 20 | 012 | 2011 | 21,340 | 21,339 | 100.0 | 1 | 21,340 | 99.9 | 185 | 0.87 | |
| | | | | | | | | | | | |
| 20 | 013 | 2012 | 22,789 | 22,752 | 99.8 | 7 | 22,759 | 99.9 | 182 | 0.80 | |
| | | | | | | | | | | | |
| 20 |)14 | 2013 | 23,993 | 23,915 | 99.7 | 8 | 23,923 | 99.7 | 211 | 0.88 | |
| | | | | | | | | | | | |
| 20 |)15 | 2014 | 24,866 | 24,715 | 99.4 | 7 | 24,722 | 99.4 | 362 | 1.46 | |
| | | | | | | | | | | | |
| 20 | 016 | 2015 | 24,944 | 24,889 | 100.0 | 84 | 24,973 | 100.0 | 288 | 1.15 | |
| • | | | | | | | | 22.5 | | | |
| 20 | 017 | 2016 | 26,435 | 26,318 | 99.6 | 2 | 26,320 | 99.6 | 354 | 1.34 | |
| 20 | v1.0 | 2017 | 25.024 | 26.026 | 100 | 1 | 26.027 | 100.4 | 100 | 0.77 | |
| 20 | 018 | 2017 | 25,924 | 26,026 | 100 | 1 | 26,027 | 100.4 | 199 | 0.77 | |
| 20 | 019 | 2018 | 26,556 | 26,442 | 99.6 | 4 | 26,446 | 99.6 | 202 | 0.76 | |
| 20 | 11) | 2010 | 20,550 | 20,442 | 22.0 | 4 | 20,440 | 22.0 | 202 | 0.70 | |

⁽¹⁾ Excludes tax increment levy.

⁽²⁾ Includes taxes collected in June by the County but not received by the City until July.

CITY OF DUBUQUE RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

| | | | Business - | | | | | |
|----------------|--------------------------------|-------------------------------|------------|-----------------------------------|----|-----------------------|----|--------------------------------|
| Fiscal Year | General Obligation Bonds | Tax Increment Financing Bonds | | x Increment Financing Notes | | ther Loans Payable | | General Obligation Bonds |
| 2010 | \$ 27,887,864 | \$ | 24,449,674 | \$ 1,049,696 | \$ | 282,857 | \$ | 23,957,802 |
| 2011 | 32,561,048 | | 23,037,222 | 1,931,348 | | 282,857 | | 25,254,652 |
| 2012 | 53,087,811 | | 22,258,283 | 1,767,664 | | 4,735,714 | | 35,108,003 |
| 2013 | 56,517,165 | | 21,920,537 | 1,235,903 | | 5,638,871 | | 34,921,131 |
| 2014 | 52,568,648 | | 21,556,435 | 1,030,036 | | 5,541,428 | | 32,738,862 |
| 2015 | 59,614,941 | | 21,165,946 | 811,608 | | 5,444,285 | | 45,868,394 |
| 2016 | 58,869,812 | | 20,764,818 | 625,429 | | 5,347,142 | | 46,806,473 |
| 2017 | 53,800,719 | | 20,333,690 | 451,763 | | 4,650,000 | | 44,487,023 |
| 2018 | 48,833,498 | | 19,867,562 | 255,881 | | 4,067,700 | | 41,979,910 |
| 2019 | 46,917,828 | | 19,366,434 | 176,054 | | 3,984,110 | | 39,246,005 |

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

2016 data changed to include premium and discounts in the outstanding computation.

⁽¹⁾ Population and personal income data can be found in Table 18.

^{*} Personal Income unavailable at report date

TABLE 9

| Ту | Type Activities Capital Loan Notes | | Revenue Bonds | | Other Loans Payable | | Total Primary Government | Percentage of Personal Income (1) | Ca | Per Capita (1) | |
|----|---------------------------------------|----|------------------|----|---------------------------|----|--------------------------------|-----------------------------------|----|-------------------|--|
| \$ | 8,289,621 | \$ | 1,115,430 | \$ | 371,978 | \$ | 87,404,922 | 3.9 % | \$ | 1,515 | |
| | 33,195,408 | | 6,777,793 | | 2,252,109 | | 125,292,437 | 5.1 | | 2,174 | |
| | 61,957,749 | | 6,521,188 | | 331,235 | | 185,767,647 | 7.1 | | 3,223 | |
| | 75,415,431 | | 6,260,299 | | 309,304 | | 202,218,641 | 7.8 | | 3,508 | |
| | 82,924,949 | | 14,151,437 | | 286,263 | | 210,798,058 | 8.1 | | 3,657 | |
| | 85,477,970 | | 34,543,432 | | 262,055 | | 253,188,631 | 10.0 | | 4,393 | |
| | 104,156,549 | | 34,196,999 | | 236,623 | | 271,003,845 | 9.9 | | 4,637 | |
| | 110,513,944 | | 33,840,566 | | 5,209,900 | | 273,287,605 | 10.1 | | 4,648 | |
| | 112,765,210 | | 33,474,133 | | 4,181,826 | | 265,425,720 | 9.1 | | 4,555 | |
| | 111,655,589 | | 33,097,700 | | 3,152,331 | | 257,596,051 | * | | 4,555 | |

CITY OF DUBUQUE RATIOS OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS DOLLARS IN THOUSANDS EXCEPT PER CAPITA

TABLE 10

| Fiscal Year | General Obligation Bonds | | Obligation Value of | | Percentage of Taxable Value of Property | | | Assessed Value of Property | | Percentage of Assessed Value of Property | | Per Capita | |
|----------------|--------------------------------|---------|---------------------|-----------|--|--------|----|----------------------------------|--|---|----|---------------|--|
| 2010 | \$ | 51,846 | \$ | 2,023,899 | | 2.56 % | \$ | 3,239,112 | | 1.60 % | \$ | 899 | |
| 2011 | | 57,816 | | 2,159,622 | | 2.68 | | 3,349,823 | | 1.73 | | 1,003 | |
| 2012 | | 88,196 | | 2,243,474 | | 3.93 | | 3,406,186 | | 2.59 | | 1,530 | |
| 2013 | | 91,438 | | 2,337,129 | | 3.91 | | 3,476,638 | | 2.63 | | 1,586 | |
| 2014 | | 85,308 | | 2,398,151 | | 3.56 | | 3,503,774 | | 2.43 | | 1,480 | |
| 2015 | | 105,483 | | 2,522,048 | | 4.18 | | 3,686,202 | | 2.86 | | 1,830 | |
| 2016 | | 105,676 | | 2,508,933 | | 4.21 | | 3,723,003 | | 2.84 | | 1,808 | |
| 2017 | | 98,288 | | 2,652,700 | | 3.71 | | 3,914,425 | | 2.51 | | 1,672 | |
| 2018 | | 90,813 | | 2,686,813 | | 3.38 | | 3,931,498 | | 2.31 | | 1,558 | |
| 2019 | | 86,164 | | 2,765,470 | | 3.12 | | 4,141,732 | | 2.08 | | 1,487 | |

^{*}Prior year information has been modified to net GO Bonds with the fund balance in Debt Service.

^{*}General Obligation Bonds are netted with the fund balance in the Debt Service fund.

CITY OF DUBUQUE, IOWA DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2019

TABLE 11

| Net General Obligation Bonded Debt Jurisdiction Outstanding | | Tax Tax Increment Increment Financing Financing Bonds (1) Notes | | Sales Tax Revenue Bonds | Loans Payable | Percentage Applicable to City | Amount Applicable to Government | |
|---|----------------|---|------------|-------------------------------|------------------|-------------------------------------|---------------------------------|--|
| Direct, City of Dubuque, Iowa | \$ 84,699,999 | \$ 19,535,000 | \$ 176,054 | \$ - | \$ 3,984,111 | 100.00 % | \$ 108,395,164 | |
| Overlapping: | | | | | | | | |
| Dubuque County | 21,020,000 | - | - | - | 245,712 | 70.82 % | 15,060,377 | |
| Dubuque Community School District | - | - | - | - | - | 53.95 % | - | |
| Northeast Iowa Community College | 18,060,000 | | | | 23,002,435 | 54.02 % | 22,181,927 | |
| Total Overlapping | 39,080,000 | | | | 23,248,147 | | 37,242,305 | |
| Total | \$ 123,779,999 | \$ 19,535,000 | \$ 176,054 | \$ - | \$ 27,232,258 | | \$ 145,637,469 | |

Source: Dubuque County Auditor, Dubuque Community School District and Northeast Iowa Community College (1) Excludes sales tax revenue bonds.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Dubuque. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

CITY OF DUBUQUE, IOWA LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (IN THOUSANDS OF DOLLARS)

| | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---------------|----|---------|----|---------|----|---------|--|
| Debit limit | \$ 167,247 | \$ | 174,333 | \$ | 177,668 | \$ | 181,668 | |
| Total net debt applicable to limit | 79,273 | | 109,636 | | 142,551 | | 144,118 | |
| Legal debit margin Total net debt applicable to the debt limit as a percentage | \$ 87,974 | \$ | 64,697 | \$ | 35,117 | \$ | 37,550 | |
| of debt limit | 47.40% | | 62.89% | | 80.23% | | 79.33% | |

TABLE 12

| 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | |
|------|---------|------|---------|------|---------|------|---------|------|---------|------|---------|
| \$ | 183,621 | \$ | 193,114 | \$ | 196,031 | \$ | 207,174 | \$ | 209,049 | \$ | 221,513 |
| | 131,289 | | 154,643 | | 152,386 | | 141,076 | | 124,926 | | 117,223 |
| \$ | 52,332 | \$ | 38,471 | \$ | 43,645 | \$ | 66,098 | \$ | 84,123 | \$ | 104,290 |
| | | | | | | | | | | | |
| | 71.50% | | 80.08% | | 77.74% | | 68.10% | | 59.76% | | 52.92% |

Legal Debt Margin Calculation for Fiscal Year 2019

| Estimated actual value | \$ 4,430,255,110 |
|---|---------------------|
| Debt limit - 5% of total actual valuation | \$ 221,512,756 |
| Debt applicable to limit: (Including GO Debt, TIF Debt, and Lease Obligations Paid from General Fund) | (117,222,925) |
| Legal debt margin | \$ 104,289,831 |

CITY OF DUBUQUE, IOWA REVENUE DEBT COVERAGE LAST TEN FISCAL YEARS (IN THOUSANDS OF DOLLARS)

TABLE 13

| Fiscal | Gross Revenues | Operating Expenses | Net Revenue Available For | C Debt | Coverage | | |
|----------|-------------------|-----------------------|------------------------------|-----------|----------|-------|--------|
| Year | (1) | (2) | Debt Service | Principal | Interest | Total | (3) |
| WATER U | TILITY | | | | | | |
| 2010 | 5,353 | 5,153 | 200 | 70 | 52 | 122 | 1.64 |
| 2011 | 5,680 | 5,316 | 364 | 70 | 182 | 252 | 1.44 |
| 2012 | 6,087 | 5,895 | 192 | 255 | 238 | 493 | 0.39 |
| 2013 | 6,944 | 5,391 | 1,553 | 260 | 231 | 491 | 3.16 |
| 2014 | 7,283 | 7,384 | (101) | 432 | 344 | 776 | (0.13) |
| 2015 | 7,511 | 6,322 | 1,189 | 275 | 218 | 493 | 2.41 |
| 2016 | 8,508 | 4,826 | 3,682 | 285 | 211 | 496 | 7.42 |
| 2017 | 8,589 | 4,678 | 3,911 | 473 | 305 | 778 | 5.03 |
| 2018 | 8,962 | 4,989 | 3,973 | 489 | 288 | 777 | 5.11 |
| 2019 | 9,160 | 5,726 | 3,434 | 505 | 345 | 850 | 4.04 |
| STORMW | ATER UTILITY (a) | | | | | | |
| 2010 | 2,357 | 1,320 | 1,037 | 75 | 58 | 133 | 7.80 |
| 2011 | 3,023 | 1,679 | 1,344 | 100 | 178 | 278 | 4.83 |
| 2012 | 3,211 | 1,497 | 1,714 | 231 | 243 | 474 | 3.62 |
| 2013 | 3,194 | 2,019 | 1,175 | 462 | 268 | 730 | 1.61 |
| 2014 | 3,240 | 1,833 | 1,407 | 320 | 309 | 629 | 2.24 |
| 2015 | 3,551 | 2,162 | 1,389 | 331 | 311 | 642 | 2.16 |
| 2016 | 3,948 | 2,140 | 1,808 | 341 | 301 | 642 | 2.82 |
| 2017 | 4,224 | 2,601 | 1,623 | 352 | 291 | 643 | 2.52 |
| 2018 | 4,486 | 2,374 | 2,112 | 363 | 283 | 646 | 3.27 |
| 2019 | 5,062 | 3,229 | 1,833 | 343 | 273 | 616 | 2.98 |
| SEWAGE I | DISPOSAL WORKS | | | | | | |
| 2010 | 5,995 | 5,331 | 664 | _ | 7 | 7 | 94.86 |
| 2011 | 6,699 | 6,029 | 670 | 33 | 382 | 415 | 1.61 |
| 2012 | 7,878 | 7,018 | 860 | 34 | 1,129 | 1,163 | 0.74 |
| 2013 | 8,951 | 6,113 | 2,838 | 1,719 | 1,443 | 3,162 | 0.90 |
| 2014 | 10,083 | 6,754 | 3,329 | 2,326 | 1,423 | 3,749 | 0.89 |
| 2015 | 10,629 | 6,950 | 3,679 | 2,603 | 1,358 | 3,961 | 0.93 |
| 2016 | 12,237 | 7,702 | 4,535 | 2,610 | 1,435 | 4,045 | 1.12 |
| 2017 | 12,475 | 6,082 | 6,393 | 2,652 | 1,454 | 4,106 | 1.56 |
| 2018 | 12,731 | 6,360 | 6,371 | 2,707 | 1,476 | 4,183 | 1.52 |
| 2019 | 12,667 | 7,013 | 5,654 | 2,878 | 1,429 | 4,307 | 1.31 |

a) Excludes the 2015 Lower Bee Branch Stormwater SRF debt service paid by Sales Tax Increment revenue.

⁽¹⁾ Total revenues (including interest).

⁽¹⁾ Total revenues (including inclusive).(2) Total operating expenses exclusive of depreciation.(3) Coverage is computed by dividing net revenue available for debt service by debt service requirement.

| | Water | | Sewer | Gallons | | |
|-------------|-------|-----------|-----------------|---------------|--|--|
| Fiscal Year | | Revenue | Revenue | Billed | | |
| 2010 | \$ | 5,209,591 | \$ 5,710,768 | 1,822,051,488 | | |
| 2011 | | 5,561,910 | 6,502,740 | 1,903,364,420 | | |
| 2012 | | 6,298,768 | 8,682,927 | 1,914,175,940 | | |
| 2013 | | 6,701,771 | 8,472,382 | 1,945,227,547 | | |
| 2014 | | 7,028,091 | 9,756,996 | 1,845,151,329 | | |
| 2015 | | 7,231,393 | 10,417,833 | 1,864,028,948 | | |
| 2016 | | 8,159,240 | 11,772,847 | 1,883,797,577 | | |
| 2017 | | 8,248,796 | 12,000,115 | 1,844,997,668 | | |
| 2018 | | 8,525,072 | 12,015,480 | 1,632,426,374 | | |
| 2019 | | 8,636,521 | 12,266,217 | 1,750,735,443 | | |

Source: Cash basis receipt ledgers.

WATER RATE SCHEDULE HISTORY

| Steps | Gallons | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|
| First | 22,440 @ | \$ 0.00512 | \$ 0.00488 | \$ 0.00474 | \$ 0.00447 | \$ 0.00406 | \$ 0.00387 | \$ 0.00355 | \$ 0.00309 |
| Next | 89,760 @ | 0.00419 | 0.00399 | 0.00387 | 0.00365 | 0.00332 | 0.00316 | 0.00290 | 0.00252 |
| Next | 261,800 @ | 0.00391 | 0.00372 | 0.00361 | 0.00340 | 0.00309 | 0.00294 | 0.00270 | 0.00235 |
| Next | 374,000 @ | 0.00345 | 0.00329 | 0.00280 | 0.00301 | 0.00274 | 0.00261 | 0.00239 | 0.00208 |
| Excess | @ | 0.00302 | 0.00288 | 0.00280 | 0.00264 | 0.00240 | 0.00229 | 0.00210 | 0.00183 |

^{*}Revenue includes penalties and investment earnings collected. New in 2015 - revenue does not include sales tax. All years reflect this change.

| Fiscal Year | Residential | Commercial | Industrial | Government | Total |
|-------------|-------------|------------|------------|------------|--------|
| 2010 | 20,204 | 1,887 | 71 | 48 | 22,210 |
| 2011 | 20,338 | 1,904 | 79 | 51 | 22,372 |
| 2012 | 20,532 | 1,902 | 79 | 52 | 22,565 |
| 2013 | 20,753 | 1,921 | 80 | 53 | 22,807 |
| 2014 | 20,887 | 1,945 | 81 | 68 | 22,981 |
| 2015 | 20,969 | 1,968 | 83 | 76 | 23,096 |
| 2016 | 21,157 | 1,972 | 84 | 104 | 23,317 |
| 2017 | 21,522 | 2,061 | 83 | 114 | 23,780 |
| 2018 | 20,498 | 2,019 | 83 | 115 | 22,715 |
| 2019 | 20,523 | 2,148 | 80 | 147 | 22,898 |

CITY OF DUBUQUE, IOWA LARGEST WATER AND SEWER CUSTOMERS FISCAL YEAR 2019

TABLE 16

| Customer | Water Receipts | Rank | Percentage of Total Water Receipts | Sewer Receipts | Rank | Percentage of Total Sewer Receipts |
|--------------------------------|----------------|------|------------------------------------|-------------------|------|--|
| Rousselot Inc #155296 | \$ 379,383 | 1 | 4.39 % | | | |
| Hormel Foods Corporation* | 199,349 | 2 | 2.31 | \$ 455,343 | 1 | 3.71 % |
| Prairie Farms Dairy Inc | 138,403 | 3 | 1.60 | | | |
| Hormel Foods Corporation* | 112,207 | 4 | 1.30 | 249,491 | 2 | 2.03 |
| Peninsula Gaming Co LLC | 48,029 | 5 | 0.56 | 64,413 | 9 | 0.52 |
| Finley Hospital | 47,345 | 6 | 0.55 | 78,698 | 4 | 0.64 |
| APC, INC. | 46,370 | 7 | 0.54 | | | |
| Alpine Park Community | 46,121 | 8 | 0.53 | 93,356 | 3 | 0.76 |
| Georgia Pacific | 42,987 | 9 | 0.50 | 73,560 | 6 | 0.60 |
| Stonehill Nursing Home | 41,786 | 10 | 0.48 | 76,304 | 5 | 0.62 |
| IADU Table Mound MHP LLC | | | | 66,301 | 8 | 0.54 |
| Yes Companies Exp Fred, LLC | | | | 67,473 | 7 | 0.55 |
| Grand Harbor Resor & Waterpark | | | | 60,482 | 10 | 0.49 |
| Total Receipts | 8,636,521 | | | \$ 12,266,217 | | |

^{*}Same company, separate accounts. Previously combined several accounts under same business, now listed separately.

CITY OF DUBUQUE, IOWA SALES TAX INCREMENT BONDS FISCAL YEAR ENDING JUNE 30, 2019

TABLE 17

| Fiscal Year | Estimated Sales Tax Increment Revenue Receipts* | Senior Lien Series 2015A Net Debt Service (1) | Remaining Revenues After Senior Lien Debt Service | Second Lien Series 2014 Net Debt Service (2) | Remaining Revenues After Second Lien Debt Service |
|----------------|---|--|---|--|---|
| 2015 * \$ | 2,037,489 | \$ - | \$ 2,037,489 | \$ - | \$ 2,037,489 |
| 2016 * | 2,532,846 | - | 2,532,846 | - | 2,532,846 |
| 2017 * | 3,945,134 | - | 3,945,134 | (323,100) | 3,622,034 |
| 2018 * | 3,654,915 | (762,650) | 2,892,265 | (323,100) | 2,569,165 |
| 2019 * | 4,207,297 | (762,650) | 3,444,647 | (323,100) | 3,121,547 |
| 2020 | 4,783,907 | (762,650) | 4,021,257 | (323,100) | 3,698,157 |
| 2021 | 5,574,673 | (762,650) | 4,812,023 | (323,100) | 4,488,923 |
| 2022 | 6,380,938 | (762,650) | 5,618,288 | (323,100) | 5,295,188 |
| 2023 | 6,866,198 | (2,767,650) | 4,098,548 | (438,100) | 3,660,448 |
| 2024 | 6,956,351 | (2,771,000) | 4,185,351 | (1,393,500) | 2,791,851 |
| 2025 | 6,957,401 | (2,768,969) | 4,188,432 | (1,400,500) | 2,787,932 |
| 2026 | 6,952,046 | (2,771,031) | 4,181,015 | (1,344,250) | 2,836,765 |
| 2027 | 6,952,532 | (2,768,719) | 4,183,813 | (1,363,000) | 2,820,813 |
| 2028 | 6,947,494 | (2,768,394) | 4,179,100 | (1,365,000) | 2,814,100 |
| 2029 | 6,723,750 | (2,767,300) | 3,956,450 | (1,365,000) | 2,591,450 |
| 2030 | 6,250,000 | (2,768,800) | 3,481,200 | - | 3,481,200 |
| 2031 | 4,467,912 | (2,766,400) | 1,701,512 | - | 1,701,512 |
| 2032 | 2,217,912 | · | 2,217,912 | - | 2,217,912 |
| 2033 | 2,250,000 | - | 2,250,000 | - | 2,250,000 |

^{*} Actual receipts.

⁽¹⁾ Net of capitalized interest and the debt service reserve fund.

⁽²⁾ Net of capitalized interest.

CITY OF DUBUQUE, IOWA **DEMOGRAPHIC AND ECONOMIC STATISTICS** LAST TEN CALENDAR YEARS

TABLE 18

| <u>Year</u> | Population | Personal Income | Pers Inc | Capita sonal some 1) | Median Age (2) | Public School Enrollment (3) | Unemployment Rate (4) |
|-------------|------------|--------------------|-------------|-------------------------------|----------------------|---------------------------------------|-----------------------------|
| 2010 | 57,686 | \$ 2,188,952,956 | \$ | 37,946 | 37 | 10,517 | 6.4 % |
| 2011 | 57,637 | 2,354,759,635 | | 40,855 | 37 | 10,467 | 5.8 |
| 2012 | 57,637 | 2,453,952,912 | | 42,576 | 37 | 10,469 | 5.2 |
| 2013 | 57,637 | 2,489,053,845 | | 43,185 | 39 | 10,513 | 4.6 |
| 2014 | 57,637 | 2,560,293,177 | | 44,421 | 39 | 10,578 | 4.4 |
| 2015 | 57,637 | 2,645,653,574 | | 45,902 | 38 | 10,634 | 3.7 |
| 2016 | 58,436 | 2,734,454,184 | | 46,794 | 38 | 10,588 | 3.9 |
| 2017 | 58,799 | 2,717,101,790 | | 46,210 | 38 | 10,556 | 2.9 |
| 2018 | 58,276 | 2,903,485,148 | | 49,823 | 37 | 10,507 | 2.2 |
| 2019 | 57,941 | * | | * | 38 | 10,459 | 2.2 |

Data Sources:

- U.S. Department of Commerce, Bureau of Economic Analysis. Greater Dubuque Development Corporation. **(1)**
- (2)
- Dubuque Community School District. (3)
- Iowa Department of Employment Services as of June 30. (4)

Unavailable at report date.

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CITY OF DUBUQUE, IOWA PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

TABLE 19

| | | 2019 | | 2010 | | |
|---|----------------|------|---|----------------|------|---|
| Employer | # of Employees | Rank | Percentage of Total City Employment (1) | # of Employees | Rank | Percentage of Total City Employment (1) |
| John Deere (2) | 2,600 | 1 | 4.57 % | 1,627 | 2 | 3.07 % |
| Dubuque Community Schools | 1,957 | 2 | 3.44 | 1,800 | 1 | 3.40 |
| Mercy One | 1,410 | 3 | 2.48 | 1,324 | 3 | 2.50 |
| Medical Associates | 1,061 | 4 | 1.86 | 743 | 7 | 1.40 |
| Unity Point Health-Finley Hospital | 975 | 5 | 1.71 | 920 | 5 | 1.74 |
| Andersen Windows | 750 | 6 | 1.32 | 750 | 6 | 1.42 |
| City of Dubuque | 737 | 7 | 1.30 | 664 | 8 | 1.25 |
| Sedgwick | 725 | 8 | 1.27 | | | |
| Cottingham & Butler | 650 | 9 | 1.14 | | | |
| Dubuque Bank & Trust and Heartland Financial USA, | 600 | 10 | 1.05 | | | |
| IBM | | | | 1,300 | 4 | 2.45 |
| Prudential Retirement | | | | 550 | 9 | 1.04 |
| Dubuque Racing Association | | | | 500 | 10 | 0.94 |
| Holy Family Catholic Schools | | | | 500 | 10 | 0.94 |
| | 11,465 | | 20.15 % | 10,678 | | 20.16 % |

Source: Greater Dubuque Development Corp.

⁽¹⁾ Based on the percentage of total employment for Dubuque area from the U.S. Department of Labor, Bureau of Labor Statistics.

⁽²⁾ Located just outside City Limits.

CITY OF DUBUQUE, IOWA FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/DEPARTMENT LAST TEN FISCAL YEARS

| | 2010 | 2011 | 2012 | 2013 |
|----------------------------------|--------|--------|--------|--------|
| Public Safety | | | | |
| Emergency Communications | 13.00 | 13.00 | 13.00 | 13.00 |
| Fire | 90.00 | 90.00 | 90.00 | 90.00 |
| Police | 110.84 | 113.34 | 114.25 | 115.00 |
| Building Services | 8.00 | 9.00 | 9.00 | 9.00 |
| Public Works | | | | |
| Public Works | 87.42 | 87.42 | 87.42 | 86.17 |
| Engineering | 26.00 | 27.00 | 27.00 | 29.00 |
| Health & Social Services | | | | |
| Health Services | 4.00 | 4.00 | 4.00 | 4.00 |
| Human Rights | 3.00 | 3.00 | 4.00 | 5.00 |
| Cultural and Recreation | | | | |
| Civic Center | 0.15 | 0.15 | 0.15 | 0.15 |
| Library | 18.00 | 18.00 | 18.00 | 19.00 |
| Park | 22.51 | 22.50 | 23.50 | 23.50 |
| Recreation | 8.43 | 8.93 | 9.93 | 9.93 |
| Community & Economic Development | | | | |
| Community / Economic Dev | 3.00 | 3.00 | 3.00 | 3.00 |
| Housing Services | 22.00 | 22.25 | 23.00 | 25.80 |
| Planning Services | 8.00 | 8.00 | 8.00 | 8.00 |
| General Government | | | | |
| Airport | 12.00 | 12.00 | 12.00 | 12.00 |
| Cable TV | 2.00 | 2.00 | 2.00 | 2.00 |
| City Clerk's Office | 3.00 | 3.00 | 3.00 | 3.00 |
| City Manager's Office | 15.00 | 15.00 | 14.00 | 15.00 |
| Finance | 14.00 | 14.00 | 14.00 | 14.00 |
| Legal | 4.66 | 5.00 | 5.00 | 5.00 |
| Information Services | 7.00 | 7.00 | 7.00 | 7.50 |
| Business Type | | | | |
| Water | 24.00 | 25.00 | 25.00 | 25.00 |
| Water & Resource Recovery Center | 18.00 | 18.00 | 18.00 | 18.00 |
| Parking | 9.00 | 9.00 | 9.00 | 9.00 |
| Transit | 6.00 | 7.00 | 6.00 | 6.00 |
| Total | 539.01 | 546.59 | 549.25 | 557.05 |
| | | | | |

Source: City Budget Records

Departments with employees who are allocated to more than one function are reflected in the area with largest number of employees.

TABLE 20

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------|--------|--------|--------|--------|--------|
| | | | | | |
| 13.00 | 13.00 | 13.00 | 14.00 | 14.00 | 14.00 |
| 90.00 | 90.00 | 90.00 | 90.00 | 90.00 | 90.00 |
| 115.08 | 115.88 | 116.00 | 116.00 | 116.00 | 117.00 |
| 9.24 | 11.66 | 12.00 | 12.00 | 12.00 | 11.00 |
| | | | | | |
| 86.42 | 86.42 | 86.42 | 86.42 | 86.42 | 87.42 |
| 29.00 | 29.00 | 30.00 | 30.00 | 26.06 | 26.00 |
| 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 |
| 23.50 | 23.50 | 23.50 | 22.50 | 22.50 | 22.50 |
| 9.93 | 10.93 | 11.93 | 11.93 | 11.93 | 11.93 |
| 7.75 | 10.55 | 11.50 | 11.50 | 11.50 | 11.50 |
| 4.00 | 4.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| 27.00 | 26.00 | 21.00 | 25.00 | 25.00 | 23.52 |
| 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| | | | | | |
| 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 15.00 | 16.00 | 16.00 | 16.00 | 17.00 | 17.50 |
| 14.08 | 14.88 | 15.00 | 15.00 | 15.00 | 14.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 |
| 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| 26.00 | 26.00 | 25.00 | 25.00 | 25.00 | 24.00 |
| 26.00 | 26.00 | 25.00 | 25.00 | 25.00 | 24.00 |
| 18.00 | 18.00 | 17.00 | 17.00 | 17.00 | 15.00 |
| 9.00 | 9.00 | 9.00 | 8.00 | 7.00 | 20.00 |
| 6.32 | 8.00 | 13.00 | 13.00 | 14.00 | 20.00 |
| 561.72 | 568.42 | 567.00 | 570.00 | 567.06 | 562.02 |

CITY OF DUBUQUE, IOWA OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

| | | | | Fiscal - |
|--|------------|------------|------------|------------|
| - | 2010 | 2011 | 2012 | 2013 |
| Public Safety | 2010 | 2011 | 2012 | 2013 |
| Police | | | | |
| Physical arrests | 6,365 | 6,350 | 6,319 | 6,106 |
| Traffic violations | 8,901 | 12,289 | 11,836 | 12,089 |
| Parking violations | 37,056 | 35,799 | 34,910 | 35,516 |
| Fire | | | | |
| Number of calls answered | 4,557 | 4,884 | 5,307 | 4,792 |
| Inspections conducted | 1,035 | 555 | 589 | 512 |
| Sewer | | | | |
| Sewage system | | | | |
| Daily average treatment in gallons | 9,068,000 | 8,132,000 | 7,817,000 | 10,987,000 |
| Maximum daily capacity of treatment plant in gallons | 21,131,000 | 23,240,000 | 23,240,000 | 23,240,000 |
| Water systems | | | | |
| Daily average consumption in gallons | 7,684,000 | 7,636,000 | 7,226,000 | 6,953,000 |
| Maximum daily capacity of plant in gallons | 18,000,000 | 18,000,000 | 18,000,000 | 18,000,000 |
| Refuse (Municipal Collection) | | | | |
| Tonnage | 10,615 | 10,660 | 11,180 | 10,535 |

Sources: Various City Departments.

Statistics updated for fiscal year 2017

TABLE 21

| Year | | | | | |
|------------|------------|------------|------------|------------|------------|
| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | | | | |
| 5,532 | 3,767 | 3,397 | 3,238 | 3,519 | 3,403 |
| 8,959 | 7,354 | 9,058 | 9,063 | 9,415 | 8,369 |
| 36,768 | 37,635 | 38,880 | 33,953 | 32,857 | 25,685 |
| 5,165 | 5,603 | 5,750 | 5,990 | 5,949 | 6,058 |
| 471 | 791 | 993 | 1,649 | 1,675 | 1,232 |
| | | | | | |
| 7,091,000 | 7,237,000 | 7,016,000 | 7,377,000 | 7,900,000 | 7,930,000 |
| 24,500,000 | 24,500,000 | 24,500,000 | 24,500,000 | 24,500,000 | 24,500,000 |
| 7,235,000 | 6,956,000 | 7,068,184 | 7,200,000 | 6,917,000 | 6,133,000 |
| 18,000,000 | 18,000,000 | 18,000,000 | 18,000,000 | 18,000,000 | 18,000,000 |
| 10,311 | 10,690 | 11,098 | 11,284 | 11,481 | 11,569 |

CITY OF DUBUQUE, IOWA CAPITAL ASSETS BY FUNCTION LAST TEN FISCAL YEARS

| | | | | Fiscal |
|------------------------------------|--------|--------|--------|--------|
| | 2010 | 2011 | 2012 | 2013 |
| Public safety | | | | |
| Police | | | | |
| Stations | 1 | 1 | 1 | 1 |
| Patrol units | 22 | 22 | 22 | 22 |
| Fire | | | | |
| Stations | 6 | 6 | 6 | 6 |
| Aerial trucks | 3 | 3 | 3 | 3 |
| Public works | | | | |
| Streets | | | | |
| Miles (1) | 321 | 325 | 328 | 329 |
| Street lights (1) | 1,916 | 1,931 | 2,081 | 2,084 |
| Health and social services | | | | |
| Hospital | 2 | 2 | 2 | 2 |
| Number of patient beds | 389 | 389 | 389 | 389 |
| Cultural and recreation | | | | |
| Library | 1 | 1 | 1 | 1 |
| Golf | 1 | 1 | 1 | 1 |
| Parks | 48 | 48 | 51 | 51 |
| Acreage | 901 | 901 | 1,001 | 1,001 |
| Recreation | | | | |
| Civic center | 1 | 1 | 1 | 1 |
| Swimming pools | 2 | 2 | 2 | 2 |
| Softball fields | 7 | 7 | 7 | 7 |
| Baseball fields | 1 | 1 | | 1 |
| Tennis courts | 20 | 20 | 20 | 20 |
| Sewer | | | | |
| Sewage system | | | | |
| Miles of sanitary sewer (1) | 300 | 300 | 304 | 304 |
| Miles of storm sewers (1) | 144 | 150 | 155 | 141 |
| Number of treatment plants | 1 | 1 | 1 | 1 |
| Number of service connectors | 21,599 | 21,702 | 22,393 | 22,428 |
| Water systems | | | | |
| Miles of water mains | 318 | 319 | 320 | 321 |
| Number of service connectors | 21,986 | 22,092 | 22,161 | 22,536 |
| Number of city owned fire hydrants | 2,843 | 2,854 | 2,863 | 2,879 |
| | | | | |

Sources: Various City Departments.

(1) City GIS System

TABLE 22

| Year | | | | | |
|---------|---------|---------|---------|--------|--------|
| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | | | | |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 22 | 22 | 22 | 22 | 22 | 22 |
| 6 3 | 6 3 | 6 3 | 6 3 | 6 3 | 6 3 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| | | | | | |
| 331 | 333 | 332 | 336 | 334 | 340 |
| 2,110 | 2,161 | 2,162 | 2,184 | 2,312 | 2,436 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 389 | 373 | 373 | 373 | 373 | 373 |
| | | | | | |
| 1 1 | 1 1 | 1 1 | 1 1 | 1 1 | 1 1 |
| 51 | 53 | 53 | 53 | 53 | 53 |
| 1,001 | 974 | 974 | 974 | 974 | 974 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 7 | 11 | 11 | 11 | 11 | 10 |
| 1 20 | 1 20 | 1 20 | 1 20 | 1 | 1 |
| 20 | 20 | 20 | 20 | 20 | 16 |
| | | | | | |
| 307 | 320 | 322 | 326 | 321 | 332 |
| 144 | 145 | 147 | 152 | 156 | 158 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 22,888 | 22,928 | 23,119 | 23,343 | 23,423 | 23,488 |
| 315 | 318 | 329 | 337 | 370 | 410 |
| 22,702 | 22,787 | 22,970 | 23,443 | 23,546 | 23,605 |
| 2,336 | 2,346 | 2,380 | 2,450 | 2,973 | 2,539 |
| | | | | | |

CITY OF DUBUQUE, IOWA RETAIL SALES LAST TEN CALENDAR YEARS

TABLE 23

| Year | Taxable Retail Sales | Number of Businesses |
|------|-----------------------------|-------------------------|
| 2010 | \$ 971,050,048 | 2,043 |
| 2011 | 1,014,284,468 | 2,009 |
| 2012 | 1,060,222,499 | 1,993 |
| 2013 | 1,057,837,212 | 2,008 |
| 2014 | 1,240,664,593 | 3,337 |
| 2015 | 1,305,893,119 | 3,347 |
| 2016 | 1,316,561,626 | 2,997 |
| 2017 | 1,324,993,666 | 2,971 |
| 2018 | 1,323,052,623 | 2,970 |
| 2019 | * | * |

Data Sources: Iowa Department of Revenue

^{*} Unavailable at report date

Compliance Section
June 30, 2019
City of Dubuque, Iowa

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

To the Honorable Mayor and Members of the City Council City of Dubuque, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dubuque, Iowa, (City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 30, 2020.

The financial statements of Dubuque Initiatives and Subsidiaries, a discretely presented component unit which was audited by other auditors, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

The financial statements of Dubuque Convention and Visitors Bureau, a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 non-compliance which are described in Part IV of the accompanying schedule of findings and questioned costs.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2019 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying schedule of findings and questioned costs. 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's Responses to Findings

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

Purpose of this Report

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

Dubuque, Iowa March 30, 2020

Ede Sailly LLP



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

To the Honorable Mayor and Members of the City Council City of Dubugue, Iowa

Report on Compliance for Each Major Federal Program

We have audited the City of Dubuque, Iowa's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the City's compliance.

Basis for Qualified Opinion on CDBG Entitlement Grants Cluster

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding CFDA 14.218 CDBG Entitlement Grants Cluster as described in finding numbers 2019-002 for Allowable Cost/Cost Principles and 2019-003 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

Qualified Opinion on CDBG Entitlement Grants Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CDBG Entitlement Grants Cluster for the year ended June 30, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance 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 discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-002, 2019-003, and 2019-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-004 to be a significant deficiency.

The City's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dubuque, Iowa

Esde Saelly LLP

March 30, 2020

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures | Amounts Passed- Through to Subrecipients |
|--|---------------------------|---|--------------|--|
| Department of Housing and Urban Development | | | | |
| Direct program | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Community Development Block | | | | _ |
| Grants/Entitlement Grants | 14.218 | | \$ 143,819 | \$ 125,441 |
| Community Development Block | | | | |
| Grants/Entitlement Grants | 14.218 | | 37,935 | - |
| Community Development Block | 44.240 | | 504.400 | |
| Grants/Entitlement Grants | 14.218 | | 591,189 | - |
| Community Development Block | 44.240 | | 554 504 | |
| Grants/Entitlement Grants | 14.218 | | 661,584 | - |
| Community Development Block | 14.210 | | 120.005 | |
| Grants/Entitlement Grants | 14.218 | | 139,085 | |
| Total CDBG - Entitlement Grants Cluster | | | 1,573,612 | 125,441 |
| Continuum of Care Program | 14.267 | | 82,411 | |
| Pass-through program from Iowa Economic Development Authority | | | | |
| CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition | 14.272 | B-13-DS-19-001 | 9,737,453 | |
| Direct program Section 8 Project-Based Cluster | | | | |
| Lower Income Housing Assistance Program - | | | | |
| Section 8 Moderate Rehabilitation | 14.856 | | 93,317 | |
| Housing Voucher Cluster | | | | |
| Section 8 Housing Choice Vouchers | 14.871 | | 5,162,973 | - |
| Section 8 Housing Choice Vouchers | 14.871 | | 133,518 | |
| Total Housing Voucher Cluster | | | 5,296,491 | |
| Lead-Based Paint Hazard Control in | | | | |
| Privately-Owned Housing | 14.900 | | 646,179 | |
| Total Department of Housing and Urban Development | | | 17,429,463 | 125,441 |
| Department of Justice | | | | |
| Pass-through program from | | | | |
| lowa Department of Justice | | | | |
| · | 16.588 | VW-18-42B-CJ | 406 | |
| Violence Against Women Formula Grants Violence Against Women Formula Grants | 16.588 | VW-19-14-CJ | 2,072 | - |
| violence Against Women Formula Grants | 10.366 | V W-15-14-CJ | 2,072 | |
| Public Safety Partnership and Community | | | 2,478 | - |
| Public Safety Partnership and Community Policing Grants | 16.710 | 18-COPS-HEROIN-02 | 2,000 | |
| Public Safety Partnership and Community | 10.710 | TO-COLD-UELOUIN-07 | 2,000 | - |
| Policing Grants | 16.710 | 14-CAMP-04 | 4,997 | |
| | | | 6,997 | - |
| | | | 0,557 | - |

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures | Amounts Passed- Through to Subrecipients |
|--|---------------------------|---|--------------|--|
| Department of Justice (continued) | | | | |
| Direct program | | | | |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | | \$ 11,597 | \$ - |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | | 9,245 | - |
| Pass-through program from | | | | |
| Dubuque County Sheriff's Office | | | | |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | 16-JAG-249317 | 30,813 | |
| | | | 51,655 | - |
| | | | | |
| Total Department of Justice | | | 61,130 | |
| Department of Transportation | | | | |
| Direct program | | | | |
| Airport Improvement Program | 20.106 | | 52,019 | - |
| Airport Improvement Program | 20.106 | | 26,536 | |
| | | | 78,555 | |
| Highway Planning and Construction Cluster | | | | |
| Pass-through program from | | | | |
| Iowa Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | HDP-2100-(679)-71-31 | 194,022 | - |
| Highway Planning and Construction | 20.205 | HDP-2100-(667)-71-31 | 860,735 | - |
| Highway Planning and Construction | 20.205 | STP-U-2100(634)-70-31 | 472,677 | - |
| Highway Planning and Construction | 20.205 | HDP-2100-(664)-71-31 | 36,753 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(688)-86-31 | 180,486 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(689)-86-31 | 283,953 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(692)-86-31 | 289,459 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(693)-86-31 | 108,771 | - |
| Highway Planning and Construction | 20.205 | HDP-2100-(678)-71-31 | 167 | |
| Total Highway Planning and Construction Cluster | | | 2,427,023 | |
| Federal Transit Cluster | | | | |
| Direct program | | | | |
| Federal Transit - Formula Grants | 20.507 | | 202,953 | - |
| Federal Transit - Formula Grants | 20.507 | | 1,175,502 | |
| Total Federal Transit Cluster | | | 1,378,455 | |
| Pass-through program from | | | | |
| Iowa Department of Transportation Formula Grants for Rural Areas | 20.509 | ICB-CY18 | 812 | |
| Formula Grants for Kurat Afeds | 20.303 | ICD-C110 | 012 | |
| Transit Services Programs Cluster | | | | |
| Enhanced Mobility of Seniors and | 20.542 | IA 2046 026 022 46 | F0.66= | |
| Individuals with Disabilities | 20.513 | IA-2016-026-022-10 | 50,667 | |

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures | Amounts Passed- Through to Subrecipients |
|--|---------------------------|---|---------------|--|
| Department of Transportation (continued) | | | | |
| Pass-through program from | | | | |
| Iowa Department of Public Safety | | | | |
| Highway Safety Cluster | | | | |
| State and Community Highway Safety | 20.600 | PAP 18-402-M0OP | \$ 9,139 | \$ - |
| State and Community Highway Safety | 20.600 | PAP 19-402-M0OP | 16,535 | |
| Total Highway Safety Cluster | | | 25,674 | |
| Total Department of Transportation | | | 3,961,186 | |
| Environmental Protection Agency | | | | |
| Direct program | | | | |
| Brownsfields Assessment and Cleanup | | | | |
| Cooperative Agreements | 66.818 | | 30,703 | - |
| Brownsfields Assessment and Cleanup | | | | |
| Cooperative Agreements | 66.818 | | 48,204 | - |
| Brownsfields Assessment and Cleanup | | | | |
| Cooperative Agreements | 66.818 | | 27,488 | |
| Total Environmental Protection Agency | | | 106,395 | |
| Corporation for National and Community Service | | | | |
| Pass-through program from | | | | |
| Iowa Commission on Volunteers | | | | |
| AmeriCorps | 94.006 | 17-AC-10 | 52,325 | - |
| AmeriCorps | 94.006 | 17-AF-05 | 12,085 | - |
| AmeriCorps | 94.006 | 18-AC-10 | 122,832 | - |
| AmeriCorps | 94.006 | 18-AF-05 | 20,502 | - |
| AmeriCorps | 94.006 | 18-FP-02 | 25,009 | |
| Total Corporation for National and Community Service | | | 232,753 | |
| Total Federal Financial Assistance | | | \$ 21,790,927 | \$ 125,441 |

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City of Dubuque, Iowa, (the City) under programs of the federal government for the year ended June 30, 2019. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, fund balance, or cash flows of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

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

FINANCIAL STATEMENTS

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weaknesses identified Yes

Significant deficiencies identified not

considered to be material weaknesses None reported

Noncompliance material to financial statements noted?

No

FEDERAL AWARDS

Internal control over major programs:

Material weaknesses identified Yes

Significant deficiencies identified not

considered to be material weaknesses Yes

Type of auditor's report issued on compliance for major programs:

Unmodified for all

major federal programs except for Community Development Block Grants/ Entitlement

Grants, which was

qualified

Any audit findings disclosed that are required to be reported in

accordance with Uniform Guidance 2 CFR 200.516:

Identification of major programs:

Name of Federal Program CFDA Number

CDBG - Entitlement Grants Cluster

Community Development Block Grants/Entitlement Grants 14.218

National Resiliency Disaster Recovery Competition 14.272

Federal Transit Cluster

Federal Transit - Formula Grants 20.507

Dollar threshold used to distinguish between type A

and type B programs: \$750,000

Auditee qualified as low-risk auditee?

Part II: Financial Statement Findings

2019-001 Material Audit Adjustments Material Weakness

Criteria: A properly designed system of internal control over financial reporting allows entities to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles.

Condition: During the course of our engagement, we proposed significant audit adjustments to accounts receivable, intergovernmental receivables, notes receivables, inventory, capital assets, accounts payable, and the schedule of expenditures of federal awards.

Cause: The City's existing internal controls over accounts receivable, intergovernmental receivables, notes receivables, inventory, capital assets, accounts payable, and the schedule of expenditures of federal awards are limited.

Effect: The effect of this condition was financial data not in accordance with generally accepted accounting principles.

Recommendation: We recommend the City increase procedures over accounts receivable, intergovernmental receivables, notes receivables, inventory, capital assets, accounts payable, and the Schedule of Expenditures of Federal Awards.

Views of Responsible Officials: We agree with the auditor's comments. The City of Dubuque Finance Department has experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. Staff recruitment efforts will focus on candidates with government accounting experience. In addition, outside training will be provided for existing staff on government accounting, certified annual financial report preparation, and audit workpapers. A budget/financial analyst was hired on January 28, 2020 to focus on grants and develop a process to assist departments with grant management and reporting. This new position will also complete the Schedule of Expenditures of Federal Awards and attend specialized grant training.

Part III: Federal Award Findings and Questioned Costs:

2019-002 US Department of Housing and Urban Development

CDBG – Entitlement Grants Cluster

CFDA # 14.218 Community Development Block Grant/Entitlement Grants Federal Award Numbers B-17-MC-19-0004, B-17-MC-19-0004, B-17-MC-19-0004, and B-17-MC-19-0004 for the fiscal year ended June 30, 2019

Allowable Costs/Cost Principles

Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria: A properly designed system of internal control over compliance with the requirements of federal programs allows entities to meet those requirements set forth by the federal government in administering federal grants. The Uniform Guidance (2 CFR 200.430) requires charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. Records must support the distribution of the employee's salaries or wages among specific activities or cost objectives.

Condition: During our testing of payroll expenditures and related time sheets, we noted that the time sheets maintained as part of the City's records did not reflect the specific activities being performed by the employee.

Cause: The City's internal controls over compliance are not properly designed to capture the information required by Uniform Guidance.

Effect: The City did not comply with the Uniform Guidance regarding employee records.

Questioned Costs: Salaries and benefits of \$246,995 were included in program expenditures. We were unable to determine the amount of questioned costs, if any, because we were unable to determine the actual time incurred by the employees.

Context/Sampling: A non-statistical sample of 60 transactions, which included 10 payroll related items were selected for testing. The 10 payroll items tested accounted for \$32,000 of the \$246,995 of salaries and benefits included in program expenditures.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the City develop, document, and retain a formal time study that complies with the requirements of the Uniform Guidance.

Views of Responsible Officials: We agree with the auditor's comments. The following action will be taken to improve the situation. The City of Dubuque is recording salary and wages based on actual activities performed in a day on timesheets, backed by outlook calendar attachments until another time study can be completed. The time study completed in FY 2019 was over 3 months and was documented by 30-minute intervals for each activity completed. Unfortunately, not every employee's documentation was placed in the permanent payroll files and was therefore unavailable for review and needs to be re-created in a new time study.

2019-003 US Department of Housing and Urban Development
CDBG – Entitlement Grants Cluster
CFDA # 14.218 Community Development Block Grant/Entitlement Grants
Federal Award Numbers B-17-MC-19-0004, B-17-MC-19-0004, B-17-MC-19-0004, and

B-17-MC-19-0004 for the fiscal year ended June 30, 2019

Reporting

Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria: Federal regulations require the submission of quarterly financial reports of the program.

Condition: Required quarterly reports for September 30, 2018 and December 31, 2018 were not filed with the granting agency.

Cause: Staff turnover resulted in a miscommunication on the responsibility for submitting the quarterly reports (SF-425).

Effect: The City did not comply with the reporting requirements.

Questioned Costs: None.

Context/Sampling: 2 of the 4 quarterly reports were not filed.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the City develop and implement procedures to ensure reports are prepared and reviewed in compliance with the reporting requirements of the grant.

Views of Responsible Officials: We agree with the Auditor's comments. Officials found that HUD informs only those on the distribution list when a report is missing. This allowed a single employee to ignore the requests for quarterly reporting, without raising the awareness of anyone else in the organization that the reports were not completed. The following action will be taken to improve the situation. The City of Dubuque has mandated two employees receive notifications from HUD. Additionally, one employee is responsible for the preparation of the report, another is responsible for review and submission of the report. The Director is then responsible for the signature of approval. This ensures that three employees have responsibility and sign off to check the quarterly report has been submitted. Additionally, the Community Development Advisory Commission adopted a schedule of Federally Required Submissions, so they can monitor the status of those submissions. Employees that prepare the agenda for the Commission are not part of the submission process, and therefore are a secondary control to ensure the Commission receives documentation that required reports are filed. Commission meeting minutes from the Community Development Advisory Commission are placed on the City Council agenda for review and approval; therefore, a third control mechanism for ensuring required documentation is submitted timely.

2019-004 U.S. Department of Transportation
CFDA 20.507, Federal Transit – Formula Grants
Federal Award Numbers IA-2018-013-00 and IA-2019-022-00 for the fiscal year ended
June 30, 2019

Procurement, Suspension and Debarment
Significant Deficiency in Internal Control over Compliance

Criteria: The Uniform Guidance, Section 200.303 Internal Controls, requires the non-federal entity establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Non-federal entities are also prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet other criteria as specified in 2 CFR section 180.220.

When a non-federal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at https://www.sam.gov/portal/public/SAM/, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.

Condition: We tested compliance and internal controls over suspension and debarment and noted five vendors with fiscal year 2019 expenditures over \$25,000, in which there was no documentation to support a System of Award Management (SAM) verification was performed to determine if the entity was suspended or debarred.

Cause: There is a lack of oversight, awareness, or understanding of all of the specific requirements under the Uniform Guidance and applicable CFR sections. Controls were not adequately designed to ensure compliance with all of these requirements.

Effect: Failure to provide documentation of performance of the SAM's verification being performed may result in disallowed cost. In addition, a lack of specific policies increases the overall risk that employees are not aware of the requirements with contracting and awarding contracts to lower tier entities.

Questioned Costs: None reported

Context/Sampling: All vendors with fiscal year 2019 expenditures over \$25,000, which totaled six, were selected for suspension and debarment testing.

Repeat Finding from Prior Years: No

Recommendation: We recommend that management maintain adequate supporting documentation and records to document history and methods of procurement and the procedures performed to comply with the Uniform Guidance.

Views of Responsible Officials: We agree with the auditor's comments. The City of Dubuque Finance Department and Transportation Services Departments have experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. A budget/financial analyst was hired on January 28, 2020 to focus on grants and develop a process to assist departments with grant management and reporting. This new position will also attend specialized grant training. The Finance Department will incorporate suspension and debarment checks into the procurement process to ensure compliance with grants. In addition, the Finance Department will train departments on the process of suspension and debarment checks related to grants.

2019-005 US Department of Housing and Urban Development

CFDA # 14.272 National Disaster Resilience Competition (CDBG-NDR)
Federal Award Numbers 13-NDRI-001 and 13-NDRI-011 for the fiscal year ended June 30, 2019

Matching, Level of Effort, Earmarking and Reporting Material Weakness in Internal Control over Compliance

Criteria: 2 CFR Section 200.306 states that the recipient or subrecipient must meet all federal matching requirements, including recording and reporting verifiable and accurate documentation.

Condition: The City did not have proper controls in place to document or track and report matching funds.

Cause: Management failed to implement a system to track and report matching funds.

Effect: Without a formal structure in place to monitor matching funds, the City was unable to accurately document and report the matching requirement.

Questioned Costs: None.

Context/Sampling: A non-statistical sample of 4 reports out of 11 reports were selected for testing.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the City perform additional review procedures relating to matching funds and reporting.

Views of Responsible Officials: We agree with the auditor's comments. The following action will be taken to improve the situation. Two employees are responsible for preparing and then submitting reports on expenditures for the grant. The first prepares the report based on the financial reporting system, the second employee then takes that information and loads it into the State reporting system. There was not an additional step that required review that the submission matched the information provided to that employee. The City of Dubuque now requires the State submission report be reviewed for accuracy by a separate employee and recorded as reviewed by that employee be signature and placement into the draw folder.

Part IV: Other Findings Related to Required Statutory Reporting:

- **2019-IA-A Certified Budget** Disbursements during the year ended June 30, 2019 did not exceed the budget by function.
- **2019-IA-B** Questionable Expenditures We noted no expenditures that we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
- **2019-IA-C Travel Expense** No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- **2019-IA-D Business Transactions** Business transactions between the City and City officials or employees are detailed as follows:

| Name, Title, and Business Connection | Transaction Description | Amount | |
|--|----------------------------|--------|--------|
| Mike Kerth, City employee, spouse is co-owner of Steve's Ace Hardware | Supplies | \$ | 19,263 |
| Riley Fairchild, City employee, spouse is owner of Fairchild Business Coaching | Services | | 12,695 |
| Kevin Esser, City employee, spouse is Janice Esser | Rehab Grant | | 10,000 |
| Gina Hodgson, City employee, spouse is Bob Hodgson | Crop Cover | | 990 |

Part IV: Other Findings Related to Required Statutory Reporting (continued):

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transaction with Gina Hodgson does not appear to represent conflict of interest since the total transaction was less than \$1,500 during the fiscal year. The transactions with Mike Kerth, Riley Fairchild, and Kevin Esser may represent a conflict of interest since they were not entered into through competitive bidding in accordance with Chapter 362.5(3)(d) of the Code of Iowa.

- **2019-IA-E Bond Coverage** Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.
- **2019-IA-F Council Minutes** No transactions were found that we believe should have been approved in the Council minutes but were not.
- **2019-IA-G Deposits and Investments** No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.
- **2019-IA-H** Revenue Debt The Stormwater Utility revenue capital loan notes include a requirement for the Utility to maintain rates in each year for the payment of the expenses of the Utility and to meet principal and interest on the notes. In fiscal year 2019, the net revenues of the Utility were less than the current year debt service requirement on the notes.

No instances of non-compliance with the provisions of the Sewage Disposal Works or Water Utility revenue debt resolutions were noted.

Recommendation – The City should review the debt covenant requirements and contact their bond consultants.

Response – We agree with the auditor's comments. When the City of Dubuque issued Series 2015B State Revolving Fund loan, the dedicated source of repayment is from the flood mitigation fund (sales tax increment). The required coverage is being provided from sales tax increment. At the date of issuance, it was intended that if the flood mitigation fund has a sufficient balance to provide debt payments, the Series 2015B State Revolving Fund Loan could be excluded from the debt covenant calculation of stormwater revenue bonds. However, the loan documents for the Series 2015B State Revolving Fund Loan did not reflect excluding the series from the bond covenant calculation as intended. The following action will be taken to improve the situation. City of Dubuque staff have contacted the lowa Finance Authority to amend the loan agreement for the Series 2015B State Revolving Fund loan. The lowa Finance Authority has agreed to a loan amendment. The City of Dubuque will meet surety bond coverage for future fiscal years after the loan is amended.

Part IV: Other Findings Related to Required Statutory Reporting (continued):

2019-IA-I Annual Urban Renewal Report – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1. However, we noted instances in which TIF debt balances did not reconcile with City records.

Recommendation – The City should implement additional preparation and review procedures relating to the Annual Urban Renewal Report.

Response – We agree with the auditor's comments. The City of Dubuque Finance Department has experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. Additional staff will be trained on preparing the Annual Urban Renewal Report so that an internal review can take place prior to submitting the report to the State of Iowa.

2019-IA-J Tax Increment Financing – Chapter 403.19 of the Code of Iowa provides a municipality shall certify indebtedness to the County Auditor. While performing our audit procedures, we noted instances in which TIF debt balances did not reconcile with City records.

Recommendation – The City should implement additional preparation and review procedures relating to the annual TIF Debt Certification to the County.

Response – We agree with the auditor's comments. The City of Dubuque Finance Department has experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. Additional staff will be trained on preparing the Tax Increment Financing certification of indebtedness so that an internal review can take place prior to submitting the report to Dubuque County.

- **2019-IA-K** Solid Waste Tonnage Fees Retained No instances of non-compliance with the solid waste fees used or retained in accordance with provisions of Chapter 455B.310 of the Code of lowa by the Dubuque Metropolitan Area Solid Waste Agency, a component unit of the City, were noted.
- **2019-IA-L** Financial Assurance The Dubuque Metropolitan Area Solid Waste Agency, a component unit of the City, has demonstrated financial assurance for closure and postclosure care costs by establishing a local government dedicated fund as provided in 567-113.14(6) of the Iowa Administrative Code.



Compliance Section June 30, 2019

City of Dubuque, Iowa





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

To the Honorable Mayor and Members of the City Council City of Dubuque, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dubuque, Iowa, (City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 30, 2020.

The financial statements of Dubuque Initiatives and Subsidiaries, a discretely presented component unit which was audited by other auditors, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

The financial statements of Dubuque Convention and Visitors Bureau, a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 non-compliance which are described in Part IV of the accompanying schedule of findings and questioned costs.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2019 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying schedule of findings and questioned costs. 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's Responses to Findings

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

Purpose of this Report

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

Dubuque, Iowa March 30, 2020

Ede Sailly LLP



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

To the Honorable Mayor and Members of the City Council City of Dubugue, Iowa

Report on Compliance for Each Major Federal Program

We have audited the City of Dubuque, Iowa's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the City's compliance.

Basis for Qualified Opinion on CDBG Entitlement Grants Cluster

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding CFDA 14.218 CDBG Entitlement Grants Cluster as described in finding numbers 2019-002 for Allowable Cost/Cost Principles and 2019-003 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

Qualified Opinion on CDBG Entitlement Grants Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CDBG Entitlement Grants Cluster for the year ended June 30, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance 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 discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-002, 2019-003, and 2019-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-004 to be a significant deficiency.

The City's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dubuque, Iowa March 30, 2020

Ede Sailly LLP

| Department of Housing and Urban Development | Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures | Amounts Passed- Through to Subrecipients |
|--|--|---------------------------|---|--------------|--|
| CDBG - Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants 14.218 3.7935 | Department of Housing and Urban Development | | | | |
| Community Development Block Grants/Entitlement Crants 14.218 37,935 - | Direct program | | | | |
| Community Development Block Community Development Block Grants/Entitlement Grants 14.218 37,935 - Community Development Block Grants/Entitlement Grants 14.218 591,189 - Community Development Block Grants/Entitlement Grants 14.218 591,189 - Community Development Block Grants/Entitlement Grants 14.218 661,584 - Community Development Block Grants/Entitlement Grants 14.218 139,085 - Community Development Block Grants/Entitlement Grants 14.218 139,085 - Community Development Block Grants/Entitlement Grants Cluster 1,573,612 125,441 - Community Development Grants Cluster 1,573,612 125,441 - Community Development Authority 14.267 82,411 - Community Development Authority 14.267 8-13-05-19-001 9,737,453 - Community Development Authority 14.272 8-13-05-19-001 9,737,453 - Community Development Block 14.272 8-13-05-19-001 9,737,453 - Community 14.272 14.272 8-13-05-19-001 9,737,453 - Community 14.272 14.272 14.272 14.272 14.272 - Community 14.272 14.272 14.272 14.272 14.272 14.272 - Community 14.272 14.272 14.272 14.272 14.272 14.272 14.272 - Community 14.272 14.272 14.272 14.272 14.272 14.272 - Community 14.272 | CDBG - Entitlement Grants Cluster | | | | |
| Community Development Block Grants/Entitlement Grants 14.218 591,189 | Community Development Block | | | | |
| Grants/Entitlement Grants | Grants/Entitlement Grants | 14.218 | | \$ 143,819 | \$ 125,441 |
| Community Development Block Grants/Entitlement Grants 14.218 591,189 | | | | | |
| Grants/Entitlement Grants | Grants/Entitlement Grants | 14.218 | | 37,935 | - |
| Community Development Block Grants/Entitlement Grants 14.218 661,584 | | | | | |
| CarantyEntitlement Grants | · | 14.218 | | 591,189 | - |
| Community Development Block Grants/Entitlement Grants (14.218 139,085 1.573,612 125,441 Total CDBG - Entitlement Grants Cluster 14.267 82,411 Pass-through program from lowa Economic Development Authority CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 8-13-D5-19-001 9,737,453 Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 Section 8 Housing Choice Vouchers 14.871 1335,18 Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing and Urban Development Department of Justice Pass-through program from Iowa Department of Housing and Urban Development Department of Justice Violence Against Women Formula Grants 16.588 VW-18-428-C1 406 Violence Against Women Formula Grants 16.588 VW-19-14-C1 2,072 Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 | Community Development Block | | | | |
| Total CDBG - Entitlement Grants 14.218 139,085 | · | 14.218 | | 661,584 | - |
| Total CDBG - Entitlement Grants Cluster Continuum of Care Program 14.267 82,411 - Pass-through program from lowa Economic Development Authority CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 B-13-DS-19-001 9,737,453 - Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 Total Department of Housing and Urban Development Department of Justice Pass-through program from lowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CI 406 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | | | | | |
| Continuum of Care Program 14.267 82,411 - Pass-through program from Iowa Economic Development Authority CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 8-13-DS-19-001 9,737,453 - Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster 5,296,491 - Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-428-CI 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - Incomplete Policing Grants 16.710 14-CAM | Grants/Entitlement Grants | 14.218 | | 139,085 | - |
| Pass-through program from Iowa Economic Development Authority CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 B-13-DS-19-001 9,737,453 - Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Modera Reabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing Theorem 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Total CDBG - Entitlement Grants Cluster | | | 1,573,612 | 125,441 |
| lowa Economic Development Authority CD8G - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 B-13-D5-19-001 9,737,453 - Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing Total Department of Housing and Urban Development Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CI Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Garety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Continuum of Care Program | 14.267 | | 82,411 | _ |
| lowa Economic Development Authority CD8G - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 B-13-D5-19-001 9,737,453 - Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing Total Department of Housing and Urban Development Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CI Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Garety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Pass-through program from | | | | |
| CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster National Resiliency Disaster Recovery Competition 14.272 B-13-DS-19-001 9,737,453 - Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster 5,296,491 - Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - | | | | | |
| National Resiliency Disaster Recovery Competition 14.272 B-13-DS-19-001 9,737,453 — Direct program Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 — Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 — Section 8 Housing Choice Vouchers 14.871 133,518 — Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 — Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 — Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 — Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 — Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 — | · | | | | |
| Section 8 Project-Based Cluster Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster 5,296,491 - Total Housing Voucher Cluster 5,296,491 - Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | <i>,</i> | 14.272 | B-13-DS-19-001 | 9,737,453 | |
| Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster 5,296,491 - Total Housing Voucher Cluster 5,296,491 - Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-428-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 4,997 - | Direct program | | | | |
| Section 8 Moderate Rehabilitation 14.856 93,317 - Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 5,162,973 - Section 8 Housing Choice Vouchers 14.871 5,162,973 - Total Housing Voucher Cluster 5,296,491 - Total Housing Voucher Cluster 5,296,491 - Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-428-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 4,997 - | Section 8 Project-Based Cluster | | | | |
| Housing Voucher Cluster Section 8 Housing Choice Vouchers 14.871 Section 8 Housing Choice Vouchers 14.871 Total Housing Voucher Cluster Total Housing Voucher Cluster Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 Total Department of Housing and Urban Development Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Lower Income Housing Assistance Program - | | | | |
| Section 8 Housing Choice Vouchers Section 8 Housing Choice Vouchers 14.871 Section 8 Housing Choice Vouchers 14.871 Total Housing Choice Vouchers 14.871 Total Housing Voucher Cluster Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 Total Department of Housing and Urban Development Total Department of Housing and Urban Development Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 2,072 - Violence Against Women Formula Grants Violence Against Women Formula Grants 16.588 Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Section 8 Moderate Rehabilitation | 14.856 | | 93,317 | - |
| Section 8 Housing Choice Vouchers 14.871 133,518 - Total Housing Voucher Cluster 5,296,491 - Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Housing Voucher Cluster | | | | |
| Total Housing Voucher Cluster Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 646,179 Total Department of Housing and Urban Development Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants Violence Against Women Formula Grants 16.588 VW-18-42B-CJ Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Section 8 Housing Choice Vouchers | 14.871 | | 5,162,973 | - |
| Lead-Based Paint Hazard Control in Privately-Owned Housing 14.900 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Section 8 Housing Choice Vouchers | 14.871 | | 133,518 | |
| Privately-Owned Housing 14.900 646,179 - Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Total Housing Voucher Cluster | | | 5,296,491 | |
| Total Department of Housing and Urban Development 17,429,463 125,441 Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Lead-Based Paint Hazard Control in | | | | |
| Department of Justice Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Privately-Owned Housing | 14.900 | | 646,179 | |
| Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Total Department of Housing and Urban Development | | | 17,429,463 | 125,441 |
| Pass-through program from Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Department of Justice | | | | |
| Iowa Department of Justice Violence Against Women Formula Grants 16.588 VW-18-42B-CJ 406 - Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | · | | | | |
| Violence Against Women Formula Grants 16.588 VW-19-14-CJ 2,072 - 2,478 - Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | | | | | |
| Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Violence Against Women Formula Grants | 16.588 | VW-18-42B-CJ | 406 | - |
| Public Safety Partnership and Community Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Violence Against Women Formula Grants | 16.588 | VW-19-14-CJ | 2,072 | |
| Policing Grants 16.710 18-COPS-HEROIN-02 2,000 - Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | | | | 2,478 | |
| Public Safety Partnership and Community Policing Grants 16.710 14-CAMP-04 4,997 - | Public Safety Partnership and Community | | | | |
| Policing Grants 16.710 14-CAMP-04 4,997 - | | 16.710 | 18-COPS-HEROIN-02 | 2,000 | - |
| | | | | | |
| | Policing Grants | 16.710 | 14-CAMP-04 | 4,997 | |
| | | | | 6,997 | |

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures | Amounts Passed- Through to Subrecipients |
|--|---------------------------|---|--------------|--|
| Department of Justice (continued) | | | | |
| Direct program | | | | |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | | \$ 11,597 | \$ - |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | | 9,245 | - |
| Pass-through program from | | | | |
| Dubuque County Sheriff's Office | | | | |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | 16-JAG-249317 | 30,813 | |
| | | | | |
| | | | 51,655 | |
| T. (D.) (1.1) | | | 64.420 | |
| Total Department of Justice | | | 61,130 | |
| Department of Transportation | | | | |
| Direct program | | | | |
| Airport Improvement Program | 20.106 | | 52,019 | _ |
| Airport Improvement Program | 20.106 | | 26,536 | - |
| , in post improvement rogicum | 20.200 | | 20,550 | |
| | | | 78,555 | - |
| Highway Planning and Construction Cluster | | | | |
| Pass-through program from | | | | |
| Iowa Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | HDP-2100-(679)-71-31 | 194,022 | - |
| Highway Planning and Construction | 20.205 | HDP-2100-(667)-71-31 | 860,735 | - |
| Highway Planning and Construction | 20.205 | STP-U-2100(634)-70-31 | 472,677 | - |
| Highway Planning and Construction | 20.205 | HDP-2100-(664)-71-31 | 36,753 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(688)-86-31 | 180,486 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(689)-86-31 | 283,953 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(692)-86-31 | 289,459 | - |
| Highway Planning and Construction | 20.205 | STP-A-2100(693)-86-31 | 108,771 | - |
| Highway Planning and Construction | 20.205 | HDP-2100-(678)-71-31 | 167 | |
| | | | | |
| Total Highway Planning and Construction Cluster | | | 2,427,023 | |
| Federal Transit Cluster | | | | |
| | | | | |
| Direct program | 20 507 | | 202.052 | |
| Federal Transit - Formula Grants | 20.507 | | 202,953 | - |
| Federal Transit - Formula Grants | 20.507 | | 1,175,502 | - |
| Total Federal Transit Cluster | | | 1,378,455 | |
| Pass-through program from | | | | |
| lowa Department of Transportation | | | | |
| Formula Grants for Rural Areas | 20.509 | ICB-CY18 | 812 | - |
| | | | | |
| Transit Services Programs Cluster | | | | |
| Enhanced Mobility of Seniors and | | | | |
| Individuals with Disabilities | 20.513 | IA-2016-026-022-10 | 50,667 | |
| | | | | |

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures | Amounts Passed- Through to Subrecipients |
|--|---------------------------|---|---------------|--|
| Department of Transportation (continued) | | | | |
| Pass-through program from | | | | |
| Iowa Department of Public Safety | | | | |
| Highway Safety Cluster | | | | |
| State and Community Highway Safety | 20.600 | PAP 18-402-M0OP | \$ 9,139 | \$ - |
| State and Community Highway Safety | 20.600 | PAP 19-402-M0OP | 16,535 | |
| Total Highway Safety Cluster | | | 25,674 | |
| Total Department of Transportation | | | 3,961,186 | _ |
| Environmental Protection Agency | | | | |
| Direct program | | | | |
| Brownsfields Assessment and Cleanup | | | | |
| Cooperative Agreements | 66.818 | | 30,703 | - |
| Brownsfields Assessment and Cleanup | | | | |
| Cooperative Agreements | 66.818 | | 48,204 | - |
| Brownsfields Assessment and Cleanup | | | | |
| Cooperative Agreements | 66.818 | | 27,488 | |
| Total Environmental Protection Agency | | | 106,395 | |
| Corporation for National and Community Service | | | | |
| Pass-through program from | | | | |
| Iowa Commission on Volunteers | | | | |
| AmeriCorps | 94.006 | 17-AC-10 | 52,325 | - |
| AmeriCorps | 94.006 | 17-AF-05 | 12,085 | - |
| AmeriCorps | 94.006 | 18-AC-10 | 122,832 | - |
| AmeriCorps | 94.006 | 18-AF-05 | 20,502 | - |
| AmeriCorps | 94.006 | 18-FP-02 | 25,009 | |
| Total Corporation for National and Community Service | | | 232,753 | |
| Total Federal Financial Assistance | | | \$ 21,790,927 | \$ 125,441 |

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City of Dubuque, Iowa, (the City) under programs of the federal government for the year ended June 30, 2019. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, fund balance, or cash flows of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

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

FINANCIAL STATEMENTS

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weaknesses identified Yes

Significant deficiencies identified not

considered to be material weaknesses

None reported

Noncompliance material to financial statements noted?

No

FEDERAL AWARDS

Internal control over major programs:

Material weaknesses identified Yes

Significant deficiencies identified not

considered to be material weaknesses Yes

Type of auditor's report issued on compliance for major programs:

Unmodified for all

major federal programs except for Community Development Block Grants/Entitlement

Grants, which was

qualified

Any audit findings disclosed that are required to be reported in

accordance with Uniform Guidance 2 CFR 200.516:

Identification of major programs:

Name of Federal Program CFDA Number

CDBG - Entitlement Grants Cluster

Community Development Block Grants/Entitlement Grants 14.218

National Resiliency Disaster Recovery Competition 14.272

Federal Transit Cluster

Federal Transit - Formula Grants 20.507

Dollar threshold used to distinguish between type A

and type B programs: \$750,000

Auditee qualified as low-risk auditee?

Part II: Financial Statement Findings

2019-001 Material Audit Adjustments Material Weakness

Criteria: A properly designed system of internal control over financial reporting allows entities to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles.

Condition: During the course of our engagement, we proposed significant audit adjustments to accounts receivable, intergovernmental receivables, notes receivables, inventory, capital assets, accounts payable, and the schedule of expenditures of federal awards.

Cause: The City's existing internal controls over accounts receivable, intergovernmental receivables, notes receivables, inventory, capital assets, accounts payable, and the schedule of expenditures of federal awards are limited.

Effect: The effect of this condition was financial data not in accordance with generally accepted accounting principles.

Recommendation: We recommend the City increase procedures over accounts receivable, intergovernmental receivables, notes receivables, inventory, capital assets, accounts payable, and the Schedule of Expenditures of Federal Awards.

Views of Responsible Officials: We agree with the auditor's comments. The City of Dubuque Finance Department has experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. Staff recruitment efforts will focus on candidates with government accounting experience. In addition, outside training will be provided for existing staff on government accounting, certified annual financial report preparation, and audit workpapers. A budget/financial analyst was hired on January 28, 2020 to focus on grants and develop a process to assist departments with grant management and reporting. This new position will also complete the Schedule of Expenditures of Federal Awards and attend specialized grant training.

Part III: Federal Award Findings and Questioned Costs:

2019-002 US Department of Housing and Urban Development

B-17-MC-19-0004 for the fiscal year ended June 30, 2019

CDBG – Entitlement Grants Cluster
CFDA # 14.218 Community Development Block Grant/Entitlement Grants
Federal Award Numbers B-17-MC-19-0004, B-17-MC-19-0004, and

Allowable Costs/Cost Principles
Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria: A properly designed system of internal control over compliance with the requirements of federal programs allows entities to meet those requirements set forth by the federal government in administering federal grants. The Uniform Guidance (2 CFR 200.430) requires charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. Records must support the distribution of the employee's salaries or wages among specific activities or cost objectives.

Condition: During our testing of payroll expenditures and related time sheets, we noted that the time sheets maintained as part of the City's records did not reflect the specific activities being performed by the employee.

Cause: The City's internal controls over compliance are not properly designed to capture the information required by Uniform Guidance.

Effect: The City did not comply with the Uniform Guidance regarding employee records.

Questioned Costs: Salaries and benefits of \$246,995 were included in program expenditures. We were unable to determine the amount of questioned costs, if any, because we were unable to determine the actual time incurred by the employees.

Context/Sampling: A non-statistical sample of 60 transactions, which included 10 payroll related items were selected for testing. The 10 payroll items tested accounted for \$32,000 of the \$246,995 of salaries and benefits included in program expenditures.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the City develop, document, and retain a formal time study that complies with the requirements of the Uniform Guidance.

Views of Responsible Officials: We agree with the auditor's comments. The following action will be taken to improve the situation. The City of Dubuque is recording salary and wages based on actual activities performed in a day on timesheets, backed by outlook calendar attachments until another time study can be completed. The time study completed in FY 2019 was over 3 months and was documented by 30-minute intervals for each activity completed. Unfortunately, not every employee's documentation was placed in the permanent payroll files and was therefore unavailable for review and needs to be re-created in a new time study.

2019-003 US Department of Housing and Urban Development
CDBG – Entitlement Grants Cluster
CFDA # 14.218 Community Development Block Grant/Entitlement Grants
Federal Award Numbers B-17-MC-19-0004, B-17-MC-19-0004, B-17-MC-19-0004, and
B-17-MC-19-0004 for the fiscal year ended June 30, 2019

Reporting

Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria: Federal regulations require the submission of quarterly financial reports of the program.

Condition: Required quarterly reports for September 30, 2018 and December 31, 2018 were not filed with the granting agency.

Cause: Staff turnover resulted in a miscommunication on the responsibility for submitting the quarterly reports (SF-425).

Effect: The City did not comply with the reporting requirements.

Questioned Costs: None.

Context/Sampling: 2 of the 4 quarterly reports were not filed.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the City develop and implement procedures to ensure reports are prepared and reviewed in compliance with the reporting requirements of the grant.

Views of Responsible Officials: We agree with the Auditor's comments. Officials found that HUD informs only those on the distribution list when a report is missing. This allowed a single employee to ignore the requests for quarterly reporting, without raising the awareness of anyone else in the organization that the reports were not completed. The following action will be taken to improve the situation. The City of Dubuque has mandated two employees receive notifications from HUD. Additionally, one employee is responsible for the preparation of the report, another is responsible for review and submission of the report. The Director is then responsible for the signature of approval. This ensures that three employees have responsibility and sign off to check the quarterly report has been submitted. Additionally, the Community Development Advisory Commission adopted a schedule of Federally Required Submissions, so they can monitor the status of those submissions. Employees that prepare the agenda for the Commission are not part of the submission process, and therefore are a secondary control to ensure the Commission receives documentation that required reports are filed. Commission meeting minutes from the Community Development Advisory Commission are placed on the City Council agenda for review and approval; therefore, a third control mechanism for ensuring required documentation is submitted timely.

2019-004 U.S. Department of Transportation
CFDA 20.507, Federal Transit – Formula Grants
Federal Award Numbers IA-2018-013-00 and IA-2019-022-00 for the fiscal year ended
June 30, 2019

Procurement, Suspension and Debarment
Significant Deficiency in Internal Control over Compliance

Criteria: The Uniform Guidance, Section 200.303 Internal Controls, requires the non-federal entity establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Non-federal entities are also prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet other criteria as specified in 2 CFR section 180.220.

When a non-federal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at https://www.sam.gov/portal/public/SAM/, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.

Condition: We tested compliance and internal controls over suspension and debarment and noted five vendors with fiscal year 2019 expenditures over \$25,000, in which there was no documentation to support a System of Award Management (SAM) verification was performed to determine if the entity was suspended or debarred.

Cause: There is a lack of oversight, awareness, or understanding of all of the specific requirements under the Uniform Guidance and applicable CFR sections. Controls were not adequately designed to ensure compliance with all of these requirements.

Effect: Failure to provide documentation of performance of the SAM's verification being performed may result in disallowed cost. In addition, a lack of specific policies increases the overall risk that employees are not aware of the requirements with contracting and awarding contracts to lower tier entities.

Questioned Costs: None reported

Context/Sampling: All vendors with fiscal year 2019 expenditures over \$25,000, which totaled six, were selected for suspension and debarment testing.

Repeat Finding from Prior Years: No

Recommendation: We recommend that management maintain adequate supporting documentation and records to document history and methods of procurement and the procedures performed to comply with the Uniform Guidance.

Views of Responsible Officials: We agree with the auditor's comments. The City of Dubuque Finance Department and Transportation Services Departments have experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. A budget/financial analyst was hired on January 28, 2020 to focus on grants and develop a process to assist departments with grant management and reporting. This new position will also attend specialized grant training. The Finance Department will incorporate suspension and debarment checks into the procurement process to ensure compliance with grants. In addition, the Finance Department will train departments on the process of suspension and debarment checks related to grants.

2019-005 US Department of Housing and Urban Development

CFDA # 14.272 National Disaster Resilience Competition (CDBG-NDR)
Federal Award Numbers 13-NDRI-001 and 13-NDRI-011 for the fiscal year ended June 30, 2019

Matching, Level of Effort, Earmarking and Reporting Material Weakness in Internal Control over Compliance

Criteria: 2 CFR Section 200.306 states that the recipient or subrecipient must meet all federal matching requirements, including recording and reporting verifiable and accurate documentation.

Condition: The City did not have proper controls in place to document or track and report matching funds.

Cause: Management failed to implement a system to track and report matching funds.

Effect: Without a formal structure in place to monitor matching funds, the City was unable to accurately document and report the matching requirement.

Questioned Costs: None.

Context/Sampling: A non-statistical sample of 4 reports out of 11 reports were selected for testing.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend the City perform additional review procedures relating to matching funds and reporting.

Views of Responsible Officials: We agree with the auditor's comments. The following action will be taken to improve the situation. Two employees are responsible for preparing and then submitting reports on expenditures for the grant. The first prepares the report based on the financial reporting system, the second employee then takes that information and loads it into the State reporting system. There was not an additional step that required review that the submission matched the information provided to that employee. The City of Dubuque now requires the State submission report be reviewed for accuracy by a separate employee and recorded as reviewed by that employee be signature and placement into the draw folder.

Part IV: Other Findings Related to Required Statutory Reporting:

- **2019-IA-A Certified Budget** Disbursements during the year ended June 30, 2019 did not exceed the budget by function.
- **2019-IA-B** Questionable Expenditures We noted no expenditures that we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
- **2019-IA-C Travel Expense** No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- **2019-IA-D Business Transactions** Business transactions between the City and City officials or employees are detailed as follows:

| Name, Title, and Business Connection | Transaction Description | Amount | |
|--|----------------------------|--------|--------|
| Mike Kerth, City employee, spouse is co-owner of Steve's Ace Hardware | Supplies | \$ | 19,263 |
| Riley Fairchild, City employee, spouse is owner of Fairchild Business Coaching | Services | | 12,695 |
| Kevin Esser, City employee, spouse is Janice Esser | Rehab Grant | | 10,000 |
| Gina Hodgson, City employee, spouse is Bob Hodgson | Crop Cover | | 990 |

Part IV: Other Findings Related to Required Statutory Reporting (continued):

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transaction with Gina Hodgson does not appear to represent conflict of interest since the total transaction was less than \$1,500 during the fiscal year. The transactions with Mike Kerth, Riley Fairchild, and Kevin Esser may represent a conflict of interest since they were not entered into through competitive bidding in accordance with Chapter 362.5(3)(d) of the Code of Iowa.

- **2019-IA-E Bond Coverage** Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.
- **2019-IA-F Council Minutes** No transactions were found that we believe should have been approved in the Council minutes but were not.
- **2019-IA-G Deposits and Investments** No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.
- **2019-IA-H** Revenue Debt The Stormwater Utility revenue capital loan notes include a requirement for the Utility to maintain rates in each year for the payment of the expenses of the Utility and to meet principal and interest on the notes. In fiscal year 2019, the net revenues of the Utility were less than the current year debt service requirement on the notes.

No instances of non-compliance with the provisions of the Sewage Disposal Works or Water Utility revenue debt resolutions were noted.

Recommendation – The City should review the debt covenant requirements and contact their bond consultants.

Response – We agree with the auditor's comments. When the City of Dubuque issued Series 2015B State Revolving Fund loan, the dedicated source of repayment is from the flood mitigation fund (sales tax increment). The required coverage is being provided from sales tax increment. At the date of issuance, it was intended that if the flood mitigation fund has a sufficient balance to provide debt payments, the Series 2015B State Revolving Fund Loan could be excluded from the debt covenant calculation of stormwater revenue bonds. However, the loan documents for the Series 2015B State Revolving Fund Loan did not reflect excluding the series from the bond covenant calculation as intended. The following action will be taken to improve the situation. City of Dubuque staff have contacted the lowa Finance Authority to amend the loan agreement for the Series 2015B State Revolving Fund loan. The lowa Finance Authority has agreed to a loan amendment. The City of Dubuque will meet surety bond coverage for future fiscal years after the loan is amended.

Part IV: Other Findings Related to Required Statutory Reporting (continued):

2019-IA-I Annual Urban Renewal Report – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1. However, we noted instances in which TIF debt balances did not reconcile with City records.

Recommendation – The City should implement additional preparation and review procedures relating to the Annual Urban Renewal Report.

Response – We agree with the auditor's comments. The City of Dubuque Finance Department has experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. Additional staff will be trained on preparing the Annual Urban Renewal Report so that an internal review can take place prior to submitting the report to the State of Iowa.

2019-IA-J Tax Increment Financing – Chapter 403.19 of the Code of Iowa provides a municipality shall certify indebtedness to the County Auditor. While performing our audit procedures, we noted instances in which TIF debt balances did not reconcile with City records.

Recommendation – The City should implement additional preparation and review procedures relating to the annual TIF Debt Certification to the County.

Response – We agree with the auditor's comments. The City of Dubuque Finance Department has experienced significant staff turnover, including all management staff, in the past twelve months. The following action will be taken to improve the situation. Additional staff will be trained on preparing the Tax Increment Financing certification of indebtedness so that an internal review can take place prior to submitting the report to Dubuque County.

- **2019-IA-K** Solid Waste Tonnage Fees Retained No instances of non-compliance with the solid waste fees used or retained in accordance with provisions of Chapter 455B.310 of the Code of lowa by the Dubuque Metropolitan Area Solid Waste Agency, a component unit of the City, were noted.
- **2019-IA-L** Financial Assurance The Dubuque Metropolitan Area Solid Waste Agency, a component unit of the City, has demonstrated financial assurance for closure and postclosure care costs by establishing a local government dedicated fund as provided in 567-113.14(6) of the Iowa Administrative Code.



March 30, 2020

To the Honorable Mayor and Members of the City Council City of Dubuque, Iowa

We have audited the financial statements of the City of Dubuque, Iowa (City) as of and for the year ended June 30, 2019, and have issued our report thereon dated March 30, 2020. We did not audit the financial statements of Dubuque Initiatives and Subsidiaries (presented as a discretely presented component unit). Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Dubuque Initiative and Subsidiary is based solely on the reports of the other auditors. Professional standards require that we advise you of the following matters relating to our audit.

The financial statements of Dubuque Initiatives and Subsidiaries and Dubuque Convention and Visitors Bureau, discretely presented component units, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to those financial statements.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated June 3, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the City complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the City's major federal program compliance, is to express an opinion on the compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the City's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated March 30, 2020. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated March 30, 2020.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during year ended June 30, 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are health insurance and worker's compensation liabilities, total OPEB liability, and net pension liability.

Management's estimate of incurred but not reported health insurance and workers' compensation liabilities are based on third-party administrator's calculations and estimates. We evaluated the key factors and assumptions used to develop incurred but not reported liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of total OPEB liability, related deferred outflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits. We evaluated they key factors and assumptions used to develop other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, and pension expense are based on plan level actuarial reports, allocated to the City using annual employer contributions. We evaluated the key factors and assumptions used to develop the pension related balances in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to net pension liability and total OPEB liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected financial misstatements identified.

The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

| | Equity Increase (Decrease) | | |
|---|---------------------------------|--------------------------------|--|
| | Fund | Governmental/ Business-type | |
| Governmental Activities To reduce capital assets To increase capital assets | \$ - | \$ (2,034,178) 183,393 | |
| General Fund To increase accounts receivable To reduce notes receivable To record property taxes payable | 169,782 (246,293 (79,289 |) (246,293) | |
| Tax Increment Financing Fund To reduce other financing sources (material misstatement) To reduce accounts receivable (material misstatement) | (300,000 (175,675 | | |
| Community Development Fund To increase grant receivable (material misstatement) To record inventory (material misstatement) To reduce notes receivable | 1,356,194 129,232 (23,961 | 129,232 | |
| Water Utility Fund To record long-term debt for bond issuance costs To record capital assets | (81,910 205,024 | | |
| Stormwater Utility Fund To reduce grant receivable | (1,134,435 |) (1,134,435) | |
| Sales Tax Construction Fund (nonmajor fund) To reduce accounts payable | 178,500 | - | |
| Street Construction Fund (nonmajor fund) To record intergovernmental receivable To reduce accounts payable | - 87,858 | 313,710 87,858 | |
| Refuse Collection Fund (nonmajor fund) To reduce accounts payable | 80,487 | 80,487 | |
| Transit System Fund (nonmajor fund) To remove unavailable revenue (material misstatement) | 1,175,502 | 1,175,502 | |
| Flexsteel Decommission Fund (agency fund) To increase cash and reduce notes receivable by \$300,000 | - | - | |

The original Schedule of Expenditures of Federal Awards also required adjustments of over \$4,000,000 to program expenditures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated March 30, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

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

Sincerely,

EIDE BAILLY LLP

Ede Sailly LLP

Dubuque, Iowa



CITY OF DUBUQUE

AUDIT PRESENTATION TO THE CITY COUNCIL

FOR YEAR ENDED JUNE 30, 2019



FISCAL YEAR 2019 CERTIFIED ANNUAL FINANCIAL REPORT



- Financial audit performed annually
- Required by the Municipal Oversight Law and governmental auditing standards
- Examination of City's financial records
- Conducted in accordance with generally accepted auditing standards
- Report rendered by an independent auditor of how appropriately financial statements depict its financial condition and results of its operations
- Performed by persons not in any way affiliated with the City in order to ensure complete objectivity and professionalism

TYPES OF INDEPENDENT AUDITOR'S OPINIONS



Unmodified Opinion—The statements present fairly the financial position and results of operations of the government unit on a basis consistent with prior years. This is the so called "clean opinion."

Modified Opinion—The opinion is like the above but with certain exceptions to generally accepted accounting principles which are clearly explained in the opinion.

Adverse Opinion—This "bad opinion" states that the financial statements do not fairly present the financial position and the results of operation of the governmental unit. The opinion would include the reasons for the adverse opinion.

Disclaimer of Opinion—The auditor cannot render an opinion usually because the financial records are incomplete or the scope of the audit is too restrictive.





Auditors perform compliance audits in which the auditor reviews operations in terms of compliance with various laws and regulations regarding grants and financial operations

Compliance audits have always been a vital part of governmental audits.





- The audit provides a professional opinion of the financial condition of the government unit.
- Audited financial statements provide reliable financial information to evaluate the financial health and stability of the governmental unit.
- Recommendations to strengthen and improve the management and efficiency of the governmental unit.
- Ensure that the local government is in compliance with all applicable legal provisions.

AUDIT RESULTS



- Auditors' Opinion on Financial Statements Unmodified
 - Sometimes referred to as a "clean" audit. This is the highest level of assurance auditors can provide over financial statements.
 - Financial Statements are materially accurate
 - No disagreements with auditors
 - All proposed audit adjustments were made

GOVERNMENT-WIDE SUMMARY

- Governmental activities increased the City's net position by \$12.2M.
 - Operating and capital grants and contributions increased by \$4.9M
 - Overall revenues increased by \$3.4M, while expenses decreased by \$2.9M (excluding transfers out to business type activities)



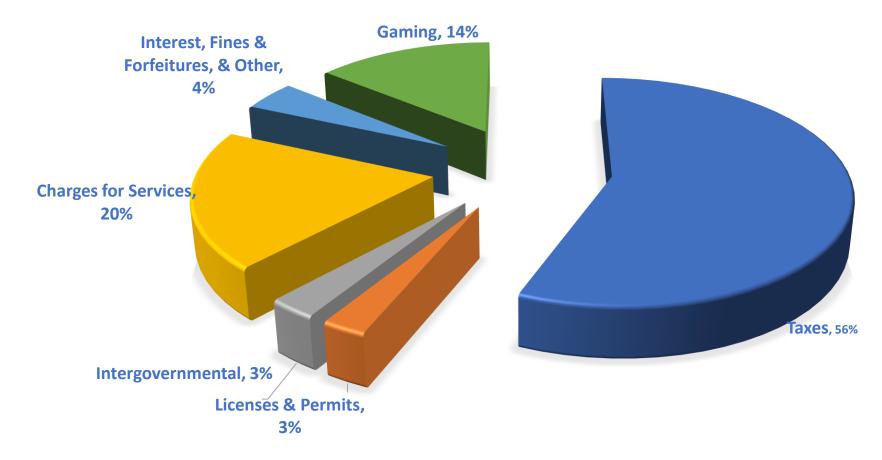
GOVERNMENT-WIDE SUMMARY

- Business-type activities increased the City's net position by \$13.4M
 - Charges for services increased by \$496k.
 - Total expenses increased by \$2.1M.
 - Operating and capital grants and contributions saw an increase of \$779k.

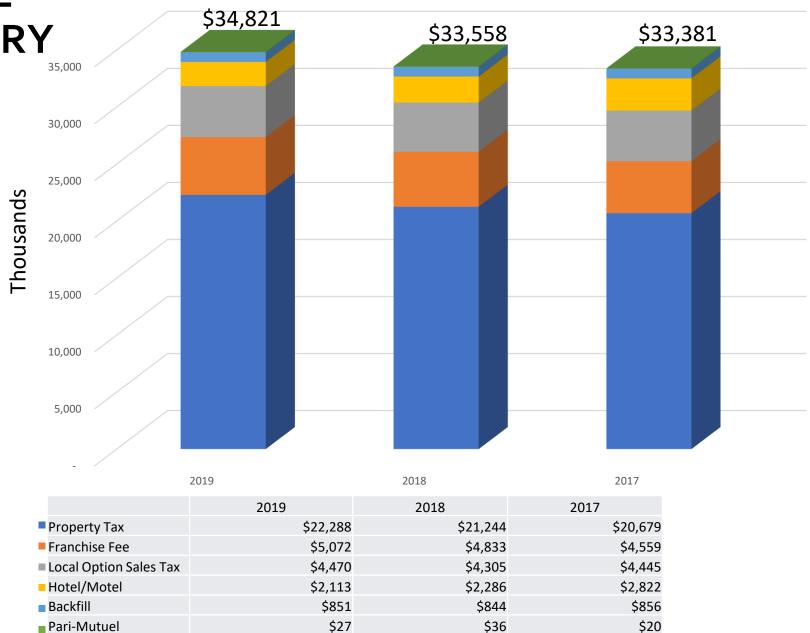


GENERAL FUND REVENUE

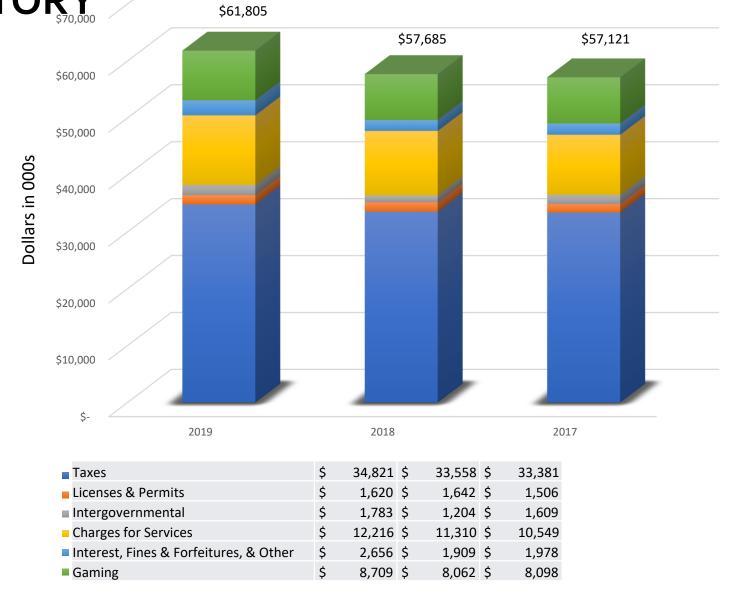
The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



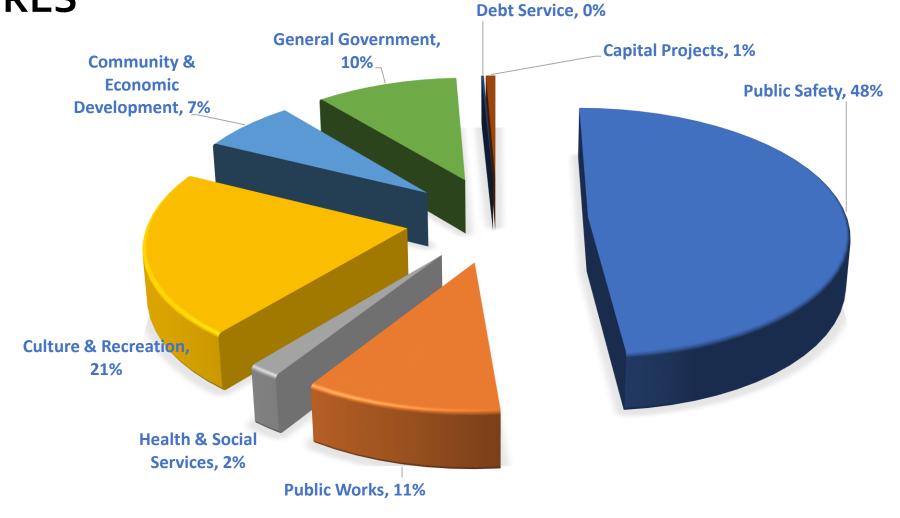
TAX REVENUE 3 YEAR HISTORY



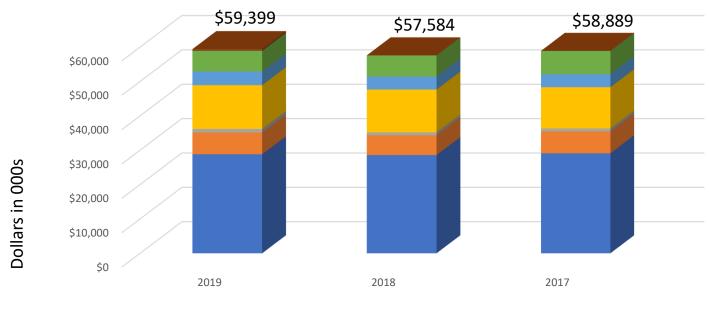
GENERAL FUND REVENUE 3 YEAR HISTORY \$61,805



GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES THREE YEAR HISTORY



■ Public Works

■ Culture & Recreation

■ General Government

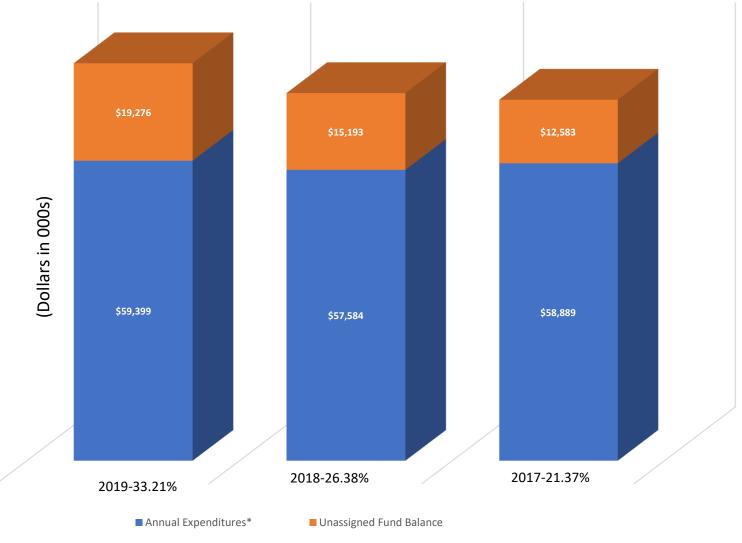
| ■ Debt Service | ■ Capital Projects | | |
|----------------------------------|--------------------|----------|----------|
| | 2019 | 2018 | 2017 |
| Public Safety | \$28,802 | \$28,569 | \$29,091 |
| Public Works | \$6,323 | \$5,751 | \$6,351 |
| Health & Social Services | \$1,036 | \$844 | \$858 |
| Culture & Recreation | \$12,749 | \$12,482 | \$12,022 |
| Community & Economic Development | \$3,979 | \$3,736 | \$3,788 |
| General Government | \$6,011 | \$6,202 | \$6,780 |
| Debt Service | \$98 | \$0 | \$0 |
| Capital Projects | \$401 | \$0 | \$0 |

■ Public Safety

■ Health & Social Services

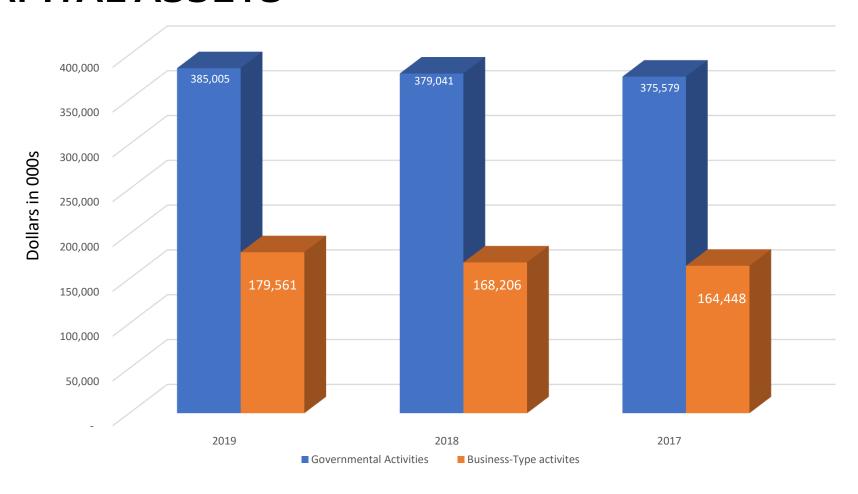
■ Community & Economic Development

COMPARISON OF GENERAL FUND BALANCES



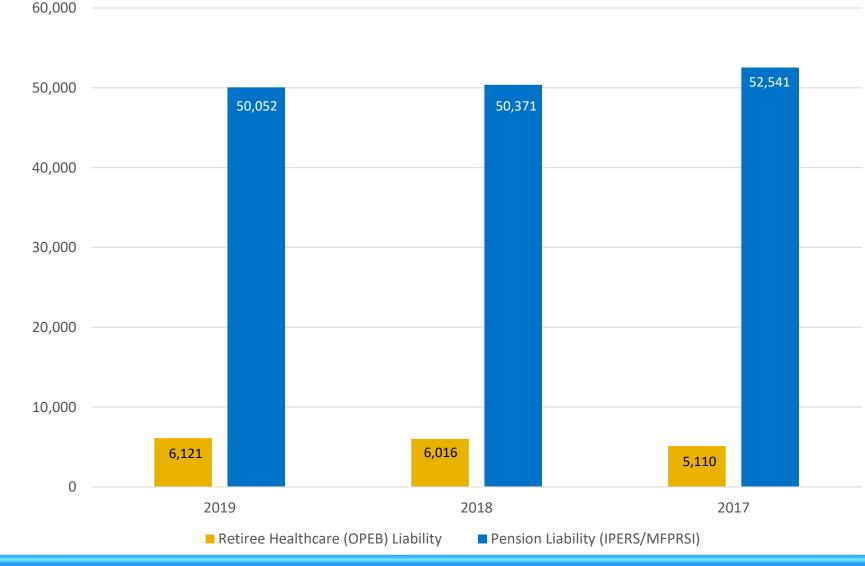
^{*}Annual expenditure figure exclude transfers to other funds

NET INVESTMENT IN CAPITAL ASSETS



UNFUNDED LEGACY COSTS

(Dollars in 000s)



Legacy costs are ongoing costs that arise from spending that does not increase revenue.

AUDIT RESULTS



- Auditors' Opinion on Financial Statements Unmodified
 - Sometimes referred to as a "clean" audit. This is the highest level of assurance auditors can provide over financial statements.
 - Financial Statements are materially accurate
 - No disagreements with auditors
 - All proposed audit adjustments were made
 - Audit performed yearly
 - Audit required by Iowa State Code

COMPLIANCE AUDIT RESULTS



3 level of audit deficiencies

- Material weakness highest level, material adjustments identified
- Significant deficiency does not rise to material level but still something those charged with governance should be aware of
- Control deficiency lowest level, compensating controls in place to mitigate likelihood of a material misstatement

Previous audit results

- 2018 unmodified, no material weaknesses or significant deficiencies
- 2017 unmodified
 - 1 material weakness over financial reporting
 - 3 significant deficiencies over federal awards
- 2016 unmodified
 - 3 material weaknesses over financial reporting
 - 2 significant deficiencies over federal awards

COMPLIANCE AUDIT RESULTS



- Report on Internal Control Over Financial Reporting and on
 Other Matters Based on an Audit of Financial Statements Performed in
 Accordance with Government Auditing Standards
 - Material weakness Material audit adjustments over balance sheet and schedule of federal awards
 - Caused by lack of internal controls due to transition of consolidating Finance and Budget departments along with employee turnover
 - Changes made staff recruitment and new positions
 - No significant deficiencies or material noncompliance were identified



CAUSE OF MATERIAL ADJUSTMENTS

- Significant Finance Staff Turnover, including Finance Director (3/29/19) and Assistant Finance Director (2/1/19)
- Other staff changes include Payroll Specialist, Accountant promoted to Assistant Public Works Director, Finance Manager, Budget Manager, City Treasurer (twice), Payroll Accountant
- Highly competitive job market lead to increased employee turnover
- Finance and Budget Departments were consolidated on 3/29/19
- Budget and Audit and Financial Statements deadlines are at the same time
- Temporary internal assistance with the Schedule of Expenditures of Federal Awards
- Temporary external assistance with preparation of the financials



- Employees with government experience hired
- Residency policy change allowed for expanded candidate pool
- Cassie Ross hired as Assistant Finance Director 4/1/20
 - Certified Public Accountant
 - 7 Years experience as RSM Auditor with focus in governmental entities
 - Schedule of Expenditure Federal Awards
 - Certified Annual Financial Report
 - Government Accounting
 - Financial Statement Relationship Analysis/Analytical Review
 - Journal Entries
 - Implementing New Accounting Standards
 - Bachelor's Degree in Accounting and Management from Loras College



- Teresa Putchio hired as Senior Payroll Accountant 3/30/20
 - Finance Director and Payroll Accountant for Grant County for 17 years
 - Payroll
 - Accounts Payable
 - Financial Reporting
 - Audit
 - Bachelor's Degree in Accounting from Loras College



- New Position Created to Focus on Grants
- Develop a full inventory of all City grants
- Attend grant training
- Review grant contracts
- Meet with departments
- Develop best practices
- Provide grant tools



- Elena Fox hired 1/28/20 as Budget/Financial Analyst Focused on grants
- Project Manager for Advanced Data-Comm
- Intelligence Analyst, Sergeant for United States Marine Corps
- Implemented, constructed, and maintained projects
- Budgets and Reporting
- Operating Procedures
- Bachelor's Degree in Business Administration from Campbell University
- Master's in Business Administration from the University of Dubuque



- Kayla Morrison hired as Budget/Financial Analyst on 04/02/20
 - City of Asbury as Parks and Recreation Director
 - Budget development
 - Goals and policies
 - Quarterly newsletter for residents
 - Assisting with utility billing, payroll and bank reconciliations
 - City of Clive
 - City of West Des Moines.

COMPLIANCE AUDIT RESULTS (CONTINUED



- Auditors' Opinion on compliance for major programs
 - Unmodified for all major federal programs except for Community Development Block Grants/Entitlement Grants, which was qualified
- Independent Auditors' Report on Compliance for Each Major Federal Program, Report on Internal Control, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
 - Material weaknesses
 - Material weakness in internal control and material noncompliance over CBDG allowable costs/cost principles requirement
 - Material weakness in internal control and material noncompliance over CBDG reporting requirement
 - Material weakness over internal controls for Housing and Urban Development Resiliency grant



CAUSE OF MATERIAL WEAKNESSES

- CDBG payroll expenditures did not have appropriate backup that identified time worked in the program and resulted in questioned costs
- 2 CDBG quarterly reports not filed with Housing and Urban Development
- HUD Resiliency Grant lack of review of City matching funds reported to the State of Iowa





- CDBG funded employees are tracking time in 30-minute increments based on actual activities performed in a day on timesheets which is supported by outlook calendar attachments
- Time study will be done, and documentation will go into employee payroll files for support
- Multiple employees receive alerts when reports and due and hold each other accountable to get reports submitted timely. There has also been multiple levels of review implemented over these reports.
- City staff is now reviewing the match being report by ECIA before and after report submitted to the state

COMPLIANCE AUDIT RESULTS (CONTINUED



- Independent Auditors' Report on Compliance for Each Major Federal Program, Report on Internal Control, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (continued)
 - Significant deficiency
 - Federal Transit Formula Grants internal control deficiency related the procurement, suspension and debarment requirement
 - Due to material weaknesses identified, the City will be a high-risk auditee for the next 2 years
 - Auditors will have to perform additional testing due to this
 - Granting agencies may ask for additional information regarding this



CAUSE OF MATERIAL WEAKNESSES

- The suspension and debarment process protects the federal government from fraud, waste and abuse by using a number of tools to avoid doing business with non-responsible contractors.
- Suspension Immediate need, temporary measure, twelve-month limit, usually used pending the completion of investigation or legal proceedings, based upon adequate evidence, usually an indictment
- Debarment usually three years in length, based upon a preponderance of the evidence, usually a conviction
- System for Award Management (Sam.gov) is used to search for vendors that are suspended or debarred



CAUSE OF MATERIAL WEAKNESSES

• Suspension and Debarment verifications not performed for Transit purchases of \$25,000 or more





- Suspension and debarment verifications on SAM.gov will be completed on frequently used vendors at beginning of fiscal year
- Suspension and debarment verifications will be completed on all new vendors
- Finance is reviewing possibility of building in suspension/debarment verifications in the paperless accounts payable process



Dubuque Arboretum

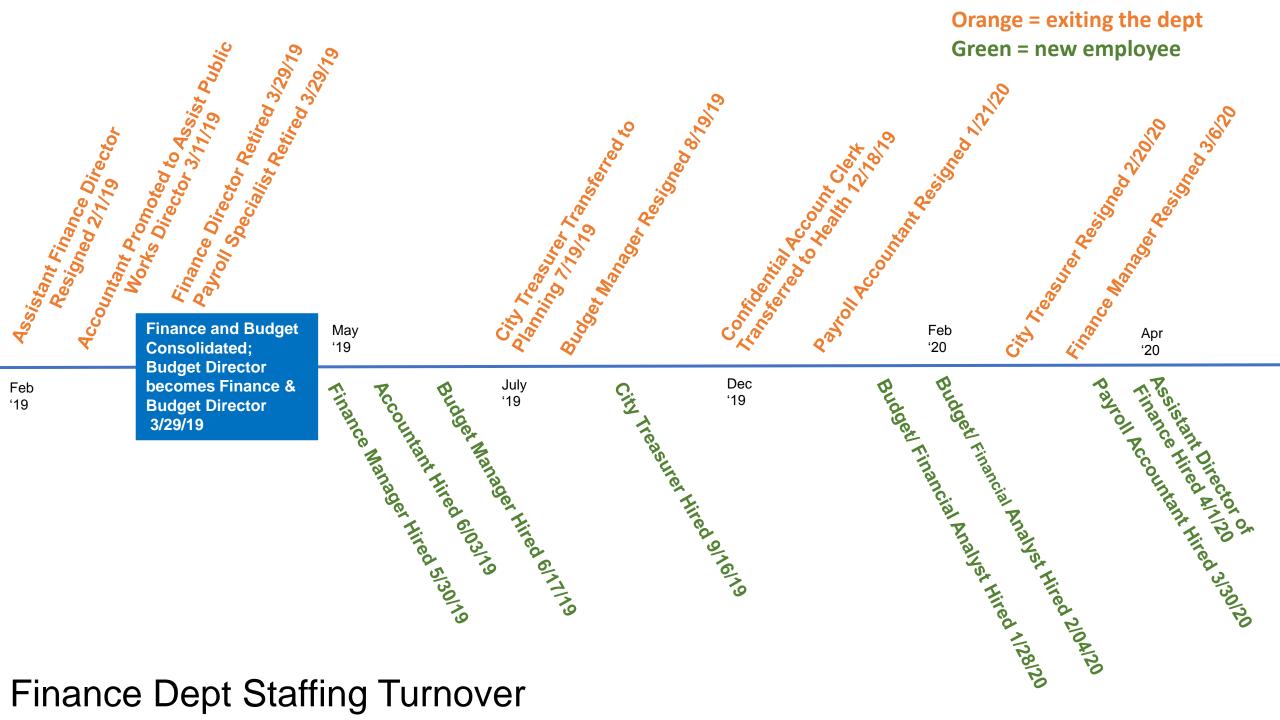
THANKYOU



FINANCE@CITYOFDUBUQUE.ORG



HTTP://WWW.CITYOFDUBUQUE.ORG







TO: Mike Van Milligen, City Manager

Jenifer Larson, Finance Director

FROM: Renee Tyler, Director of Transportation

RE: Transportation Services - Eide Bailly Audit

DATE: April 15, 2020

Introduction

The purpose of this memo is to provide a response to the findings from the Eide Bailly Audit respective to the Transportation Services department.

Discussion

As noted in the audit Transportation Services underwent changes in senior leadership. Certain reporting requirements were not met during the course of the change. The result was a lack of compliance for verifying transactions over \$25,000. The verification process includes 1. Checking the Excluded Parties List System via General Services Administration's SAM.GOV portal, 2. Collecting a certification from the vendor, or 3. Adding a clause or condition to the covered transition with the vendor.

Recommended Actions

As a result of the audit Transportation Service is performing the checks prior to the award of a bid. Additionally, per the advice of the Assistant Finance Director, the department will review purchases at the end of the fiscal year. A verification check will be performed on individual vendors with purchases exceeding \$25,000 annually.

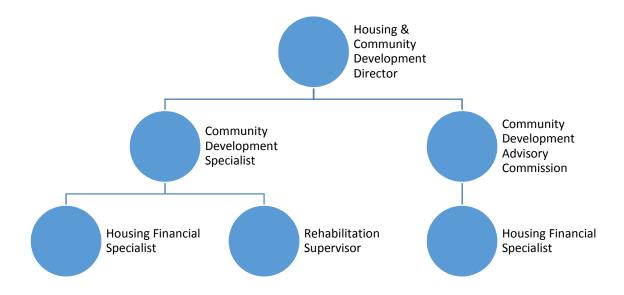
Last Finance suggested implementing a check and balance notification to help grantee departments stay on task with required vendor verification.

How work in CDBG was completed prior to February 2019



There was not a segregation of duties prior to February 2019; the Community Development Specialist oversaw completing and submitting work with no oversight. All contact from HUD was filtered through the Community Development Specialist, so checks and balances were not in place.

How work in CDBG is completed March 2019 Forward



To segregate duties and oversite of CDBG, the Community Development Advisory Commission (CDAC) adopted all reporting due dates into their bylaws. Those deadlines are required to be placed on the agenda, with the receipt of submission from HUD, by a city employee who is removed from the preparation of the reports. Additionally, HUD is provided two city employees as primary contacts for updates and notifications for reporting due dates (The Housing & Community Development Director will always be a contact).

Segregating the preparation, the submission and the communication with HUD between many employees and the Commission allows all required deadlines to be met. If for any reason the required reports have not been submitted, many facets of the organization would be aware of the situation so it can be remedied expediently.

*Note this is not an organization chart but a process and information flow chart. To further segregate duties, no employees report to the Community Development Specialist. That position monitors CDBG compliance with regulations.