

NOTICE IS HEREBY GIVEN THAT THE JESUP CITY COUNCIL WILL MEET IN REGULAR SESSION ON TUESDAY, DECEMBER 6, 2016, AT 7:00 O'CLOCK P.M., JESUP CITY HALL, 791 6TH STREET, JESUP, IOWA

PLEASE SILENCE CELL PHONES, PDA'S, ETC. DURING SESSION; THE COUNCIL WILL ADDRESS AGENDA ITEMS AND MAY TAKE ACTION

TENTATIVE AGENDA
DECEMBER 6, 2016

1. CALL MEETING TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL OF COUNCIL
4. APPROVAL OF AGENDA
5. APPROVE CONSENT AGENDA: ALL ITEMS ON THE CONSENT AGENDA WILL BE ENACTED BY ONE MOTION, THERE WILL BE NO SEPARATE DISCUSSION OF THOSE ITEMS UNLESS A REQUEST IS MADE PRIOR TO THE TIME THE CITY COUNCIL VOTES ON THE MOTION ITEMS
 - a) ACCEPT THE MINUTES OF THE NOVEMBER 15TH AND 22ND, 2016 CITY COUNCIL MEETINGS
 - b) ACCEPT THE CITY CLERK/TREASURER REPORTS AS OF NOVEMBER 30, 2016 AND PLACE ON FILE
 - c) APPROVE THE CITY EXPENDITURES AS PRESENTED AND GIVE DIRECTION TO PROCESS AND PAY
 - d) APPROVE LIQUOR LICENSE APPLICATION – SAVED THYME
 - e) APPROVE LIQUOR LICENSE APPLICATION – JESUP FOOD CENTER
6. CITIZEN'S INPUT – PLEASE LIMIT COMMENTS TO 3 MINUTES
7. COMMUNITY & ECONOMIC DEVELOPMENT
 - A. NEW RESIDENTIAL DEVELOPMENT PRESENTATION – ECHO DEVELOPMENT GROUP
 - B. AUTHORIZATION TO NEGOTIATE DEVELOPMENT AGREEMENT – ECHO DEVELOPMENT GROUP
 - C. PROPOSAL FROM SIMMERING-CORY FOR CHANGES TO URBAN RENEWAL PLAN
 - D. RESOLUTION APPROVING MINOR SUBDIVISION PLAT - CORKERY
8. PUBLIC SAFETY (POLICE, FIRE, AMBULANCE, BUILDING)
 - A. DEPARTMENTAL REPORTS
 - B. EMERGENCY SERVICES FACILITY DESIGN DRAWINGS – STRUXTURE ARCHITECTS
9. CULTURE & RECREATION (LIBRARY & PARKS)
 - A. DEPARTMENT REPORT
10. PUBLIC WORKS (STREETS, WATER, SEWER)
 - A. DEPARTMENTAL REPORTS
 - B. APPROVE CHANGE ORDER #2 – 4TH, 5TH & PURDY STREET RECONSTRUCTION PHASE III
 - C. RESOLUTION ACCEPTING IMPROVEMENTS – 4TH 5TH & PURDY STREET RECONSTRUCTION PHASE III
 - D. RESOLUTION APPROVING PAY REQUEST #7 - 4TH 5TH & PURDY STREET RECONSTRUCTION PHASE III
 - E. RESOLUTION ACCEPTING IMPROVEMENTS – 5TH & CHURCH STREET WATER & SEWER IMPROVEMENTS PHASE II
 - F. RESOLUTION APPROVING PAY REQUEST #6 - 5TH & CHURCH STREET WATER & SEWER IMPROVEMENTS PROJECT PHASE II
 - G. WARNING DEVICE MAINTENANCE AGREEMENT – CHICAGO CENTRAL & PACIFIC RAILROAD
11. CITY ADMINISTRATION
 - A. PRESENTATION OF ANNUAL AUDIT – BRENT WATERS
 - B. APPROVE LEGAL SERVICES AGREEMENT & AUTHORITY TO REPRESENT
12. ADJOURN.

CITY COUNCIL

NOVEMBER 15, 2016

Jesup City Council met in regular session on Tuesday, November 15, 2016, at 7:00 o'clock p.m. in the Jesup City Hall Council Chambers, 791 6th Street, Jesup, Iowa, Mayor Pro-Tem Dawn Vogel in the Chair. Roll Call: Solomon, Vogel, Mott and Trumbauer. Absent: Chemin

Trumbauer/Mott

that the Agenda, as proposed, for the Regular Session on Tuesday, November 15, 2016, at 7:00 p.m. be accepted and approved. Voice vote-Ayes: Four. Motion carried.

Trumbauer/Mott

that the Council approve and adopt the following items on the consent agenda: 1. Approve the minutes of the October 24th, 28th, and November 1, 2016 City council meetings. 2. Approve the claims as presented and give direction to process and pay. Roll Call vote - Ayes: Five. Motion carried.

CLAIMS PRESENTED TO THE CITY COUNCIL FOR NOVEMBER 15 2016

WARRANTS WRITTEN SINCE THE NOVEMBER 1, 2016 MEETING:

Ray's Excavating	Pay Req #4 - 5th and Church Streets	133,225.19
Ditch Witch	Vacuum Excavator - ST,WA,WW	29,995.00
Jesup Postmaster	November water bills - WA,WW	290.36

CLAIMS PRESENTED FOR NOVEMBER 15, 2016:

ADVANCE AUTO PARTS	FILTERS - ST	69.97
ADVANCED SYSTEMS	COPIER CONTRACT - CH	219.14
BDI	TAPERS, OIL SEALS - WW	246.34
BLACK HAWK WASTE DISPOSAL	OCTOBER RECYCLING	802.00
BOUND TREE MEDICAL	MEDICAL SUPPLIES - AMB	151.14
BUCHANAN COUNTY HEALTH CENTER	DRUG TEST - ST,WA	47.10
CARD SERVICE CENTER	DVD'S,TINT METER,HOTEL,MEALS-CH,PD,LIB	380.74
CASEY'S GENERAL STORE	355 GAL UNP - PD	746.57
CHRISTIE DOOR COMPANY	DOOR OPENER - ST	38.00
CITIZEN HERALD	MINUTES, NOTICES - CH	269.59
CONSOLIDATED ENERGY	OIL - PD	42.75
DON'S TRUCK SALES	RUBBER FLAP - ST	16.17
EMERGENCY MEDICAL PRODUCT	MEDICAL SUPPLIES - AMB	96.71
FARMERS MUTUAL TELEPHONE	TELEPHONE SERVICE - ALL	845.78
FEHR GRAHAM	ENGINEERING FEES	3,825.00
HOME DEPOT	HAMMER,TAPE MEASURE-ST,WA,WW	102.89
JESUP COMMUNITY SCHOOL	COMMUNITY RECREATION PROGRAM	2,500.00
JESUP FOOD CENTER	DISTILLED WATER, PAPER TOWELS - WW	16.71
JESUP MOTOR SUPPLY	DE-ICER,BULBS,ADDITIVE - ST,PD	74.53
KEYSTONE LABORATORIES	WATER,WASTEWATER ANALYSIS - WA,WW	574.00
KNM SERVICES	WELD BOX - ST	179.44
KWIK TRIP	25 GAL UNL, 204 GAL UNP, 118 GAL DSL	784.94
LEANN EVEN	REIMB DENTAL EXPENSE - CH	329.00
MAURER TREE SERVICE	TREE REMOVAL - 5TH & CHURCH ST	200.00
MCCLURE ENGINEERING	FLOW MONITORING STUDY - WW	1,477.50
MELISSA ANDERSON	RETURN WATER DEPOSIT - WA	18.10
MIDWEST RADAR	RADAR CERTIFICATION - PD	160.00
MUTUAL WHEEL	HITCH, TAPE - ST,WA,WW	230.68
O'REILLY AUTO PARTS	FILTERS - ST	20.24
PCC - PHYSICIAN'S CLAIMS COMPANY	ELECTRONIC CLAIMS FEES-AMB	419.53

POWER STUMP REMOVAL	STUMP REMOVAL - ST	500.00
RAY'S EXCAVATING	5TH & CHURCH ST PROJECT	1,922.50
RITE PRICE OFFICE SUPPLY	PRINTER CARTRIDGES - PD	251.02
ROBERTS, STEVENS & PRENDERGAST	LEGAL FEES - CH, PD	950.00
SAFETY INFO	SAFETY TRAINING - PD,ST,LIB,CH,WA,WW	299.00
SANDEE'S	NAMEBARS - PD	40.40
THOMAS ELECTRIC MOTOR	MOTORS - WW	123.60
TREAS, DEPT OF REV	OCTOBER SALES TAX - WA	2,006.00
USA BLUEBOOK	WAND,FLAGS,WRENCH,MARKERS-WA,WW	1,203.05
TOTAL		22,180.13

Mayor Pro-Tem Vogel declared November 17, 2016 as “World Pancreatic Cancer Day” in the City of Jesup.

COMMUNITY & ECONOMIC DEVELOPMENT

Scott Trueg addressed the Council regarding his application for annexation.

Trumbauer/Mott

that City attorney Stevens take the appropriate steps to effect the annexation application of Scott Trueg, for five acres located along Benson Shady Grove Ave. Voice vote-Ayes: Four. Motion carried.

PUBLIC WORKS

Mott/Solomon

that Change Order #5 – 5th & Church Street Water & Sewer Improvements Project, be adopted. Roll-call vote – Ayes: Four. Motion carried.

Trumbauer/Mott

that the “Resolution Approving Pay Request #5 - 5th & Church Street Water & Sewer Improvements Project, be adopted. Roll call vote-Ayes: Four. Motion carried.

Resolution adopted and upon approval by Mayor assigned **Resolution No. 2017-29**

Trumbauer/Mott

that the council accept the resignation of City Clerk, LeAnn Even. Voice vote-Ayes: Four. Motion carried. The council set a council work session for November 22, 2016 , 5:30 p.m. to discuss personnel organization, City Hall positions.

Trumbauer/Mott

that the council adjourn the meeting at 7:18 p.m. Voice vote-Ayes: Four. Motion carried.

LeAnn M. Even, CMC, ICMC, CFO
City Clerk/Treasurer

CITY COUNCIL
NOVEMBER 22, 2016

Jesup City Council met in special session on Tuesday, November 22, 2016, at 5:30 p.m. in the Jesup City Hall Community Room, 791 6th Street, Jesup, Iowa for a council work session.

Mayor Larry Thompson called the meeting to order at 5:30 p.m.

Members present: Russ Solomon, Jill Chemin, Dawn Vogel and Richard Mott.

Absent: Melissa Trumbauer

Motion by Vogel, seconded by Solomon, to approve the agenda. Voice vote-Ayes: Four. Motion carried.

Chris Even, Public Works Director, presented a proposal to the council to fill the vacant City Clerk position. The City could create a City Clerk/City Administrator position and change the Deputy Clerk position to Deputy Clerk/Treasurer and hire a part time billing clerk. This could save the city approximately \$51,000 per year. Carter Stevens, City Attorney, addressed the council in regards to creating the City Administrator/City Manager position. He stated the city would have to create this position by ordinance, but the ordinance could be challenged by the citizens. If the city wants to create the City Administrator/City Manager position, his opinion would be to have an election to get a vote of the public. Stevens is going to research on promoting the Deputy Clerk to City Clerk.

Motion by Vogel, seconded by Mott, to adjourn the meeting at 6:20 p.m. Voice vote-Ayes: Four. Motion carried.

Koley Mead
Deputy City Clerk

CITY OF JESUP
 REVENUE & EXPENSE REPORT
 CALENDAR 11/2016, FISCAL 5/2017

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
	GENERAL TOTAL	38,227.78	544,488.33	1,092,475.00	547,986.67
	LIBRARY TOTAL	.00	23.39	2,104.00	2,080.61
	PARKS TOTAL	.00	3,029.81	.00	3,029.81-
	ROAD USE TAX TOTAL	28,112.64	143,579.26	303,000.00	159,420.74
	EMPLOYEE BENEFITS TOTAL	4,537.34	97,325.33	197,093.00	99,767.67
	EMERGENCY TOTAL	568.89	12,196.81	24,660.00	12,463.19
	LOCAL OPTION SALES TOTAL	27,006.02	99,481.31	215,700.00	116,218.69
	T.I.F. TOTAL	.00	.00	.00	.00
	DEBT SERVICE TOTAL	7,873.31	166,457.61	513,736.00	347,278.39
	4TH,5TH,PURDY TOTAL	.00	1,395,450.00	1,723,000.00	327,550.00
	EMERGENCY SERVICES BLDG TOTAL	85.00	425.00	252,000.00	251,575.00
	1ST ST RAILROAD TOTAL	.00	31,300.00	.00	31,300.00-
	5TH AND CHURCH TOTAL	.00	.00	94,600.00	94,600.00
	WATER TOTAL	28,882.60	149,493.71	426,250.00	276,756.29
	SEWER TOTAL	32,615.25	159,318.88	384,040.00	224,721.12
	UTILITY DEPOSITS/SALES TX TOTA	2,295.84	12,915.48	28,900.00	15,984.52
	SELF INSURANCE TOTAL	.00	.00	2,000.00	2,000.00
	TOTAL REVENUE BY FUND	170,204.67	2,815,484.92	5,259,558.00	2,444,073.08

CITY OF JESUP
 REVENUE & EXPENSE REPORT
 CALENDAR 11/2016, FISCAL 5/2017

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
	GENERAL TOTAL	75,747.61	391,734.51	1,323,156.00	931,421.49
	LIBRARY TOTAL	.00	19,205.43	1,000.00	18,205.43-
	PARKS TOTAL	.00	24,488.68	21,500.00	2,988.68-
	ROAD USE TAX TOTAL	.00	10,180.76	279,049.00	268,868.24
	EMPLOYEE BENEFITS TOTAL	15,311.48	72,590.56	223,097.00	150,506.44
	EMERGENCY TOTAL	.00	.00	24,660.00	24,660.00
	LOCAL OPTION SALES TOTAL	.00	.00	166,788.00	166,788.00
	T.I.F. TOTAL	.00	.00	.00	.00
	HOUSING REHAB TOTAL	.00	980.63	.00	980.63-
	DEBT SERVICE TOTAL	.00	250.00	506,686.00	506,436.00
	4TH,5TH,PURDY TOTAL	11,745.27	472,445.32	1,391,800.00	919,354.68
	EMERGENCY SERVICES BLDG TOTAL	422.08	10,632.08	74,000.00	63,367.92
	1ST ST RAILROAD TOTAL	.00	81,050.41	.00	81,050.41-
	5TH AND CHURCH TOTAL	176,686.23	425,132.23	99,400.00	325,732.23-
	WATER TOTAL	21,180.52	79,032.57	441,840.00	362,807.43
	SEWER TOTAL	28,949.86	146,144.66	368,564.00	222,419.34
	UTILITY DEPOSITS/SALES TX TOTA	1,940.60	11,215.21	26,400.00	15,184.79
	SELF INSURANCE TOTAL	.00	250.00	2,000.00	1,750.00
	TOTAL EXPENSES ALL FUNDS	331,983.65	1,745,333.05	4,949,940.00	3,204,606.95

FUND	TITLE	BEGINNING CASH+	CHANGE IN ASSETS-	REVENUE+	EXPENSES-	CHANGE IN LIABILITIES+	ENDING CASH
001	GENERAL	1,307,298.27	37,519.83-	38,227.78	75,747.61	.00	1,269,778.44
110	ROAD USE TAX	163,988.43	28,112.64	28,112.64	.00	.00	192,101.07
112	EMPLOYEE BENEFITS	93,615.57	10,774.14-	4,537.34	15,311.48	.00	82,841.43
119	EMERGENCY	11,627.92	568.89	568.89	.00	.00	12,196.81
121	LOCAL OPTION SALES	272,313.39	27,006.02	27,006.02	.00	.00	299,319.41
125	T.I.F.	.00	.00	.00	.00	.00	.00
200	DEBT SERVICE	178,388.00	7,873.31	7,873.31	.00	.00	186,261.31
322	4TH,5TH,PURDY	1,034,658.11	11,745.27-	.00	11,745.27	.00	1,022,912.84
325	EMERGENCY SERVICES BLDG	9,870.00-	337.08-	85.00	422.08	.00	10,207.08-
328	1ST ST RAILROAD	26,669.59	.00	.00	.00	.00	26,669.59
329	5TH AND CHURCH	69,113.93	176,686.23-	.00	176,686.23	.00	107,572.30-
600	WATER	222,861.99	7,702.08	28,882.60	21,180.52	.00	230,564.07
610	SEWER	266,959.08	3,665.39	32,615.25	28,949.86	.00	270,624.47
750	UTILITY DEPOSITS/SALES TX	39,470.52	355.24	2,295.84	1,940.60	.00	39,825.76
820	SELF INSURANCE	250.00-	.00	.00	.00	.00	250.00-
Report Total		3,676,844.80	161,778.98-	170,204.67	331,983.65	.00	3,515,065.82

CITY OF JESUP
 BALANCE SHEET
 CALENDAR 11/2016, FISCAL 5/2017

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
001-000-1111	PETTY CASH - GENERAL	.00	83.33
001-410-1111	PETTY CASH - LIBRARY	.00	150.00
001-411-1111	PETTY CASH - FRIENDS LIBRARY	.00	100.00
600-000-1111	PETTY CASH - WATER	.00	33.34
610-000-1111	PETTY CASH - SEWER	.00	33.33
	PETTY CASH TOTAL	.00	400.00
001-000-1115	GENERAL	39,208.16-	650,388.42
001-110-1120	POLICE VEHICLE REPLACEMENT	7.89	12,046.95
001-150-1120	FIRE BUILDING	.10	151.27
001-150-1121	FIRE VEHICLE REPLACEMENT	181.02	276,477.82
001-150-1123	FIRE INCIDENT BILLING	16.42	25,078.48
001-150-1124	FIRE SCBA REPLACEMENT	10.58	16,164.54
001-150-1125	FIRE MEMORIAL	26.12	39,899.07
001-150-1126	FIRE DONATION EQUIPMENT	.02	25.04
001-160-1120	AMBULANCE VEHICLE REPLACEMENT	19.77	30,199.31
001-160-1121	AMBULANCE BLDG/REP/MAINTENANCE	12.33	18,831.86
001-160-1122	AMBULANCE EMT TRAINING	1.13	1,721.18
001-160-1123	AMBULANCE PARAMEDIC TRAINING	130.24	46,189.04
001-160-1124	AMB EMERGENCY SERVICES BLDG	.11	165.90
001-160-1125	AMBULANCE EQUIPMENT REPLACE	1.64	2,509.78
001-160-1126	AMBULANCE MEMORIAL	26.34	40,230.82
001-160-1127	AMBULANCE DONATION EQUIPMENT	.02	25.11
001-210-1120	STREET EQUIP/BUILDING	17.04	26,021.67
001-410-1120	LIBRARY TRUST	6.86	10,483.69
001-410-1122	LIBRARY EQUIPMENT	12.47	19,039.51
001-410-1123	LIBRARY MEMORIAL	92.30	18,779.62
001-410-1124	LIBRARY COMMUNITY ROOM	.29	448.70
001-411-1120	FRIENDS OF THE LIBRARY	1,109.57	10,029.39
001-430-1120	PARK & RECREATION	16.07	24,537.94
110-000-1115	ROAD USE TAX	28,112.64	192,101.07
112-000-1115	EMPLOYEE BENEFITS	10,774.14-	82,841.43
119-000-1115	EMERGENCY	568.89	12,196.81
121-000-1115	LOST 40% WATER/SEWER	10,804.66	123,162.81
121-000-1121	LOST 60% CAPITAL SURPLUS	9,729.10	76,987.91
121-000-1122	LOST DEBT SERVICE	6,428.49	32,321.66
121-000-1123	LOST RESERVE	43.77	66,847.03
125-000-1115	TIF	.00	.00
200-000-1115	DEBT SERVICE	7,873.31	186,261.31
322-000-1115	4TH,5TH,PURDY STREETS	11,745.27-	1,022,912.84
325-000-1115	EMERGENCY SERVICES BUILDING	337.08-	10,207.08-
328-000-1115	1ST ST RAILROAD	.00	26,669.59
329-000-1115	5TH & CHURCH STREETS	176,686.23-	107,572.30-
600-000-1115	WATER	5,542.88	219,668.73
600-000-1123	WATER DEBT SERVICE	2,159.20	10,862.00
610-000-1115	SEWER	248.17-	250,902.71
610-000-1123	SEWER DEBT SERVICE	3,913.56	19,688.43
750-000-1116	WATER DEPOSITS	340.78	38,764.61
750-000-1117	SALES TAX	14.46	1,061.15

CITY OF JESUP
BALANCE SHEET
CALENDAR 11/2016, FISCAL 5/2017

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
820-000-1115	SELF INSURANCE	.00	250.00-
	CHECKING TOTAL	161,778.98-	3,514,665.82
	TOTAL CASH	161,778.98-	3,515,065.82

CITY OF JESUP
 REVENUE & EXPENSE REPORT
 CALENDAR 11/2016, FISCAL 5/2017

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
	POLICE TOTAL	24,312.93	122,038.94	328,632.00	206,593.06
	FIRE TOTAL	2,100.50	9,710.13	112,095.00	102,384.87
	AMBULANCE TOTAL	1,041.16	26,601.49	86,185.00	59,583.51
	BUILDING INSPECTOR TOTAL	1,934.85	9,667.92	25,495.00	15,827.08
	ANIMAL CONTROL TOTAL	.00	.00	300.00	300.00
	OTHER PUBLIC SAFETY TOTAL	.00	17,843.00	35,686.00	17,843.00
	PUBLIC SAFETY TOTAL	29,389.44	185,861.48	588,393.00	402,531.52
	STREET TOTAL	19,991.53	77,505.39	432,035.00	354,529.61
	STREET LIGHTING TOTAL	3,232.50	18,920.74	32,000.00	13,079.26
	TRAFFIC SAFETY TOTAL	2,473.60	5,623.00	5,500.00	123.00-
	STREET CLEANING TOTAL	.00	22.08	2,600.00	2,577.92
	GARBAGE TOTAL	802.00	3,695.00	16,209.00	12,514.00
	PUBLIC WORKS TOTAL	26,499.63	105,766.21	488,344.00	382,577.79
	OTHER HEALTH/SOCIAL SERV TOTA	.00	.00	1,900.00	1,900.00
	HEALTH/SOCIAL SERVICES TOTAL	.00	.00	1,900.00	1,900.00
	LIBRARY TOTAL	13,887.99	69,569.83	173,906.00	104,336.17
	FRIENDS OF LIBRARY TOTAL	47.00	1,210.28	3,700.00	2,489.72
	PARK TOTAL	399.46	12,053.66	64,561.00	52,507.34
	COMMUNITY RECREATION TOTAL	2,500.00	5,000.00	10,000.00	5,000.00
	CEMETERY TOTAL	.00	.00	600.00	600.00
	COMMUNITY CELEBRATION TOTAL	.00	6,837.17	2,800.00	4,037.17-
	CULTURE & RECREATION TOTAL	16,834.45	94,670.94	255,567.00	160,896.06
	ECONOMIC DEVELOPMENT TOTAL	.00	7,434.00	7,434.00	.00
	HOUSING & URBAN RENEWAL TOTAL	.00	980.63	.00	980.63-
	PLANNING & ZONING TOTAL	.00	312.05	500.00	187.95
	COMMUNITY/ECONOMIC DEV TOTAL	.00	8,726.68	7,934.00	792.68-
	COUNCIL TOTAL	.00	.00	6,942.00	6,942.00
	MAYOR TOTAL	322.95	1,614.75	4,176.00	2,561.25
	CLERK TOTAL	16,768.61	62,419.74	151,837.00	89,417.26
	ELECTION EXPENSE TOTAL	.00	.00	.00	.00
	LEGAL SERVICES TOTAL	300.00	8,324.96	15,000.00	6,675.04
	CITY HALL TOTAL	944.01	8,101.70	14,160.00	6,058.30
	GENERAL GOVERNMENT TOTAL	18,335.57	80,461.15	192,115.00	111,653.85

CITY OF JESUP
 REVENUE & EXPENSE REPORT
 CALENDAR 11/2016, FISCAL 5/2017

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
	STREET TOTAL	.00	250.00	344,778.00	344,528.00
	CITY HALL TOTAL	.00	.00	76,888.00	76,888.00
	DEBT SERVICE TOTAL	.00	.00	161,908.00	161,908.00
	DEBT SERVICE TOTAL	.00	250.00	583,574.00	583,324.00
	STREET TOTAL	188,431.50	978,627.96	1,491,200.00	512,572.04
	CAPITAL PROJECTS TOTAL	422.08	10,632.08	74,000.00	63,367.92
	CAPITAL PROJECTS TOTAL	188,853.58	989,260.04	1,565,200.00	575,939.96
	WATER TOTAL	23,121.12	90,247.78	251,035.00	160,787.22
	SEWER TOTAL	28,949.86	146,144.66	195,310.00	49,165.34
	SELF INSURANCE TOTAL	.00	250.00	2,000.00	1,750.00
	ENTERPRISE FUNDS TOTAL	52,070.98	236,642.44	448,345.00	211,702.56
	TRANSFERS TOTAL	.00	43,694.11	818,568.00	774,873.89
	TRANSFER OUT TOTAL	.00	43,694.11	818,568.00	774,873.89
	TOTAL OF ALL FUNCTIONS	331,983.65	1,745,333.05	4,949,940.00	3,204,606.95

CLAIMS PRESENTED TO THE CITY COUNCIL FOR DEC. 6, 2016		
WARRANTS WRITTEN SINCE THE NOVEMBER 15, 2016 MEETING:		
Accounts Payable	Payroll ACH - 11-15-16	17,409.46
IPERS	City & employees share, retirement	7,807.12
Treasurer, State of Iowa	State payroll withholding tax	2,067.00
AFLAC	Employee paid insurance	443.06
Teamsters Local 238	Union Dues	169.00
Wellmark	City and employee share - Blue Cross Blue Shield	11,742.91
Bank Iowa	Payroll taxes - Federal, Medicare, Social Security	6,341.74
Hartford Life Insurance	Life Insurance	174.76
Ray's Excavating	Pay Req \$5 - 5th & Church St project	13,427.49
Accounts Payable	Payroll ACH - 12-1-16	33,190.80
Bank Iowa	Payroll taxes - Federal, Medicare, Social Security	9,401.72
Clint Bell	Fire Assistant Chief Pay - FD	461.75
Eric MacConnell	Fire Secretary Pay - FD	184.70
Jared Bucknell	Fire Treasurer Pay - FD	184.70
Eric Clark	Ambulance Drill Pay - AMB	46.17
Shawn Even	Ambulance Drill Pay - AMB	18.47
Jordan Kelly	Ambulance Drill Pay - AMB	9.23
Carrie Youngblut	Ambulance Drill Pay - AMB	64.64
Paul Youngblut	Ambulance Drill Pay - AMB	110.82
Bank Iowa	2015 Capital loan Interest	1,860.65
Banker's Trust	2011A, 2013A,2016 Capital loans,City Hall Int	34,491.30
CLAIMS PRESENTED FOR DECEMBER 6, 2016:		
ADVANCE AUTO PARTS	CONTROLLER,FILTERS,BATTERY-ST,PD	591.70
ADVANCED SYSTEMS	COPIER CONTRACT - LIB	21.00
AECOM	ENGINEERING SERVICES-4TH, 5TH PURDY	25,506.72
ALLIED SYSTEMS	REPAIR SUMP PUMP, BASEMENT - CH	3,682.87
AUDIO EDITIONS	BOOKS ON CD - LIB	159.19
BAKER & TAYLOR	BOOKS - LIB	409.06
BARCO	BARRICADES - ST	623.47
BDI	BALL BEARINGS, OIL SEALS - WW	89.99
BLUE TARP FINANCIAL	RAMPS, CART - ST	1,187.20
BROWN SUPPLY CO	SIGNS - TRAFFIC SAFETY	164.71
BRYAN HEAVY EQUIPMENT	FILTERS - ST	73.98
BUCHANAN COUNTY LANDFILL	LANDFILL ASSESSMENT	7,209.00
CAPSTONE	BOOKS - LIB	326.33
CHRIS JONES	MEALS, ARIDE TRAINING - PD	32.45
CITIZEN HERALD	MINUTES - CH	210.32
CITY LAUNDERING COMPANY	MATS,MOPS,RAGS,TOWELS-CH,ST,WA,WW	388.20
CJ COOPER	ANNUAL FEE - ST	45.00
CONSOLIDATED ENERGY	300 GAL DSL - ST	645.00
COUNTRY WOMAN	SUBSCRIPTION RENEWAL - LIB	18.00
COVENANT MEDICAL CENTER	MEDICAL SUPPLIES - AMB	67.36
CYNTHIA LELLIG	REIMB UNIFORM ALLOWANCE - LIB	315.32
D & D TIRE	REPAIR TIRE - ST	20.00
DATA TECHNOLOGIES	2017 SUMMIT LIC.,SUPP FEE - CH,WA,WW	7,721.11
DON'S TRUCK SALES	LIGHTS - ST	13.68
ELECTRICAL ENGINEERING	REPAIR LIGHT - PARKS	12.77
EMERGENCY MEDICAL PRODUCT	MEDICAL SUPPLIES - AMB	97.95
FARMERS MUTUAL TELEPHONE	TELEPHONE SERVICE - ALL	840.41
GAIL KITTLESON	BOOKS - LIB	58.95
GALE/CENGAGE LEARNING	BOOKS - LIB	109.90
GRAINGER	LEVEL - ST	135.55

HAWKINS INC	CHLORINE - WA	658.82
IOWA LAW ENFORCEMENT ACADEMY	MMPI TESTING - PD	280.00
IOWA ONE CALL	LOCATES - WA	43.20
IOWA RURAL WATER ASSOCIATION	COMMUNITY DUES - WA	325.00
JESUP COMMUNITY SCHOOL	YEARBOOK - LIB	46.00
JESUP FIRE ASSOCIATION	DRILL PAY - FD	3,575.00
LYNCH DALLAS	LEGAL FEES - CH	2,491.50
KEYSTONE LABORATORIES	WATER/WASTEWATER ANALYSIS	560.00
KIECK'S CAREER APPAREL	BULLET PROOF VESTS - PD	1,910.00
KIRKWOOD COMMUNITY COLLEGE	CONTINUING EDUCATION - AMB	39.96
KOLEY MEAD	REIMB DENTAL EXPENSE - CH	120.00
MAURER TREE SERVICE	TREE REMOVAL - ST	850.00
MID AMERICAN ENERGY	ELECTRIC - ALL	7,171.80
MIDWEST BREATHING AIR	QUARTERLY AIR TEST - FD	609.82
MPH INDUSTRIES	RADAR CONTROLLERS - PD	509.95
NATIONAL GEOGRAPHIC SOCIETY	SUBSCRIPTION RENEWAL - LIB	39.00
ODE DESIGN	BOOKS - LIB	44.00
OFFICE OF AUDITOR OF STATE	AUDIT, FISCAL YEAR 2016 - CH	250.00
PETERSON TRUSTWORTHY	TAPE,WIRING,COUPLING,BOLTS-ST,FD,WW	71.79
PETTY CASH	REPLENISH POSTAGE - LIB,CH,PD	76.74
PHILLIP TORREY	MEALS, ARIDE TRAINING - PD	36.44
PREMIER TECHNOLOGY	ROUTER - LIB	79.99
PRESTO-X	PEST CONTROL - CH, PD	71.38
PRINSCO	SHOVELS - WA	79.98
QUAM TRUCKING	BLACK DIRT - ST	760.00
RAY'S EXCAVATING	CHRISTOPHER CIRCLE SEWER - WW	31,920.00
READERS DIGEST	SUBSCRIPTION RENEWAL - LIB	29.96
RITE PRICE OFFICE SUPPLY	OFFICE SUPPLIES - CH,LIB	39.30
ROBERTS, STEVENS & PRENDERGAST	LEGAL FEES - CH,PD	1,800.40
SPAHN & ROSE	PLYWOOD, LOADING DOCK - WW,ST	198.36
STRUXTURE ARCHITECTS	SCHEMATIC DESIGN-EMERGENCY SERVICES	4,910.00
SUPERIOR WELDING	OXYGEN - AMB	24.25
TELEDYNE INSTRUMENTS	PRINTER MODIFICATION - WW	669.23
THOMAS JAMES	GARBAGE - ALL	40.00
TREAS,DEPT OF REV	SALES TAX - WA	2,019.00
USA BLUEBOOK	PIPE THREADER,GLOVES - WA,WW	516.78
US CELLULAR	CELL PHONE - AMB,PD,BLDG,WA,WW	259.49
WAL-MART	BATTERIES,USB,BAGS - PD,LIB	111.75
TOTAL		114,016.08

Applicant License Application ()

Name of Applicant: <u>Nick Youngblut Farming LLC</u>		
Name of Business (DBA): <u>Saved Thyme</u>		
Address of Premises: <u>741 South Street</u>		
City <u>Jesup</u>	County: <u>Iowa</u>	Zip: <u>50648</u>
Business	<u>(319) 404-5501</u>	
Mailing	<u>2080 Oxley Road</u>	
City <u>Jesup</u>	State <u>IA</u>	Zip: <u>50648</u>

Contact Person

Name <u>Amy Youngblut</u>	
Phone: <u>(319) 404-5501</u>	Email <u>yoloaly69@outlook.com</u>

Classification Class C Native Wine (WCN)

Term: 12 months

Effective Date: 11/25/2016

Expiration Date: 01/01/1900

Privileges:

Class C Native Wine (WCN)

Status of Business

BusinessType: <u>Limited Liability Company</u>	
Corporate ID Number: <u>274271</u>	Federal Employer ID <u>81-0588823</u>

Ownership

Nick Youngblut

First Name: Nick

Last Name: Youngblut

City: Jesup

State: Iowa

Zip: 50648

Position: Owner Member

% of Ownership: 100.00%

U.S. Citizen: Yes

Insurance Company Information

Insurance Company:	
Policy Effective Date:	Policy Expiration
Bond Effective	Dram Cancel Date:
Outdoor Service Effective	Outdoor Service Expiration
Temp Transfer Effective	Temp Transfer Expiration Date:

Applicant License Application (BC0029804)

Name of Applicant: <u>Dolan, Kristi, Gary & Jane, Inc.</u>		
Name of Business (DBA): <u>Jesup Food Center</u>		
Address of Premises: <u>1314 7th Street</u>		
City <u>Jesup</u>	County: <u>Buchanan</u>	Zip: <u>50648</u>
Business	<u>(319) 827-1213</u>	
Mailing	<u>1314 7th Street</u>	
City <u>Jesup</u>	State <u>IA</u>	Zip: <u>50648</u>

Contact Person

Name <u>Jeannette</u>	
Phone: <u>(319) 827-1213</u>	Email <u>kristiburreson16@hotmail.com</u>

Classification Class C Beer Permit (BC)

Term: 12 months

Effective Date: 12/15/2016

Expiration Date: 12/14/2017

Privileges:

- Class B Wine Permit
- Class C Beer Permit (BC)
- Sunday Sales

Status of Business

BusinessType: <u>Privately Held Corporation</u>	
Corporate ID Number: <u>238189</u>	Federal Employer ID <u>42-1501185</u>

Ownership

Gary Urban

First Name: Gary **Last Name:** Urban
City: La Porte City **State:** Iowa **Zip:** 50651
Position: President
% of Ownership: 50.00% **U.S. Citizen:** Yes

Dolan Burreson

First Name: Dolan **Last Name:** Burreson
City: Fairbank **State:** Iowa **Zip:** 50629
Position: Vice President
% of Ownership: 25.00% **U.S. Citizen:** Yes

Kristi Burreson

First Name: Kristi **Last Name:** Burreson
City: Fairbank **State:** Iowa **Zip:** 50629

Position: Secretary

% of Ownership: 25.00%

U.S. Citizen: Yes

Insurance Company Information

Insurance Company:	
Policy Effective Date:	Policy Expiration
Bond Effective	Dram Cancel Date:
Outdoor Service Effective	Outdoor Service Expiration
Temp Transfer Effective	Temp Transfer Expiration Date:

Applicant License Application (LE0001599)

Name of Applicant: <u>Dolan,Kristi,Gary and Jane,inc.</u>		
Name of Business (DBA): <u>Jesup Food Center</u>		
Address of Premises: <u>1314 7th street</u>		
City <u>Jesup</u>	County: <u>Buchanan</u>	Zip: <u>50648</u>
Business	<u>(319) 827-1213</u>	
Mailing	<u>1314 7th street</u>	
City <u>Jesup</u>	State <u>IA</u>	Zip: <u>50648</u>

Contact Person

Name <u>Jeannette</u>	
Phone: <u>(319) 827-1213</u>	Email <u>kristiburreson16@hotmail.com</u>

Classification Class E Liquor License (LE)

Term:12 months

Effective Date: 12/15/2016

Expiration Date: 12/14/2017

Privileges:

Class E Liquor License (LE)

Sunday Sales

Status of Business

BusinessType: <u>Privately Held Corporation</u>	
Corporate ID Number: <u>238189</u>	Federal Employer ID <u>42-1501185</u>

Ownership

Gary Urban

First Name: Gary **Last Name:** Urban
City: La Porte City **State:** Iowa **Zip:** 50651
Position: President
% of Ownership: 50.00% **U.S. Citizen:** Yes

Dolan Burreson

First Name: Dolan **Last Name:** Burreson
City: Fairbank **State:** Iowa **Zip:** 50629
Position: Vice President
% of Ownership: 25.00% **U.S. Citizen:** Yes

Kristi Burreson

First Name: Kristi **Last Name:** Burreson
City: Fairbank **State:** Iowa **Zip:** 50629
Position: Secretary

% of Ownership: 25.00%

U.S. Citizen: Yes

Insurance Company Information

Insurance Company:	<u>Old Republic Surety Company</u>		
Policy Effective Date:	<u>12/15/2016</u>	Policy Expiration	<u>01/01/1900</u>
Bond Effective	<u>2</u>	Dram Cancel Date:	
Outdoor Service Effective		Outdoor Service Expiration	
Temp Transfer Effective		Temp Transfer Expiration Date:	

Chris Even

From: Cory Henke <coryjohnhenke@gmail.com>
Sent: Friday, December 02, 2016 11:47 AM
To: Chris Even
Subject: Re: Echo Development Information Packet

Here is our official TIF request:

We are respectfully requesting a development agreement whereas the City of Jesup would appropriate a TIF district in the form of rebate for 10yrs @ 60% of the assessed taxable property value per parceled lot. Echo Development Group will carrying the cost, with zero financial ask of the city to acquiring, developing (streets, infrastructure) and promotion of the current land in question to completion of the master plan being presented.

We believe structuring the TIF district in the form of a rebate, as opposed to the traditional up front incentive program where, by design, eliminating upfront cost from the City of Jesup and its citizens, this scenario will in effect cause, us as developers, to carry the cost burden of developing the property and, more importantly, an incentive to see the project swiftly through completion.

Please let me know if this is what you are looking for as far as our official request.
Respectfully,
Cory



CITY OF **Jesup**

COMMUNITY
DEVELOPMENT



TABLE OF CONTENTS

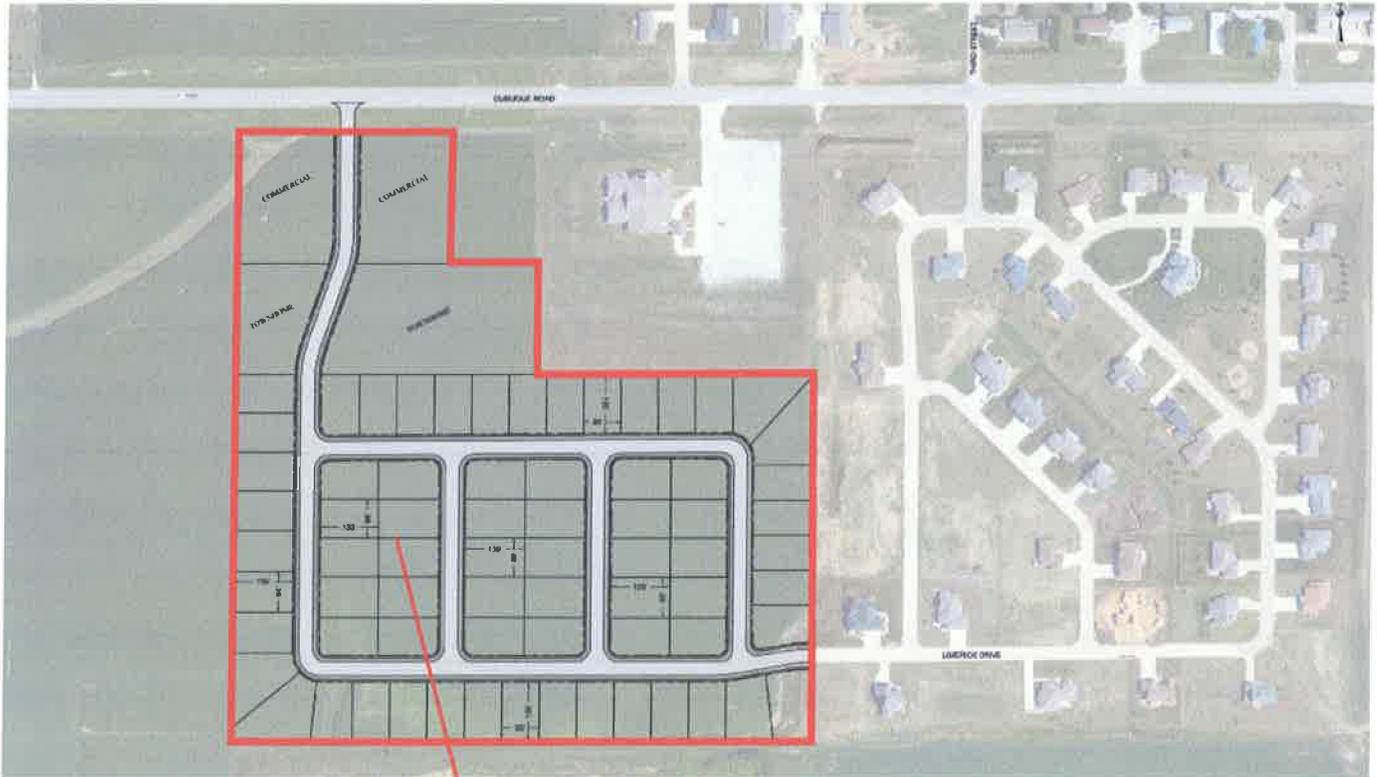
Proposed Jesup Development Site	Page 1
Current Echo Housing Developments	Pages 2 - 7
Homebuilders and General Contractors	Page 8
Finished Townhome Pictures	Pages 9 & 10
Letters of Recommendation	Pages 11 & 12





PROPOSED JESUP DEVELOPMENT SITE

CONCEPTUAL DEVELOPMENT LAYOUT Directly East of Emerald Acres Estates



SITE LOCATION In Reference to Jesup





CURRENT ECHO HOUSING DEVELOPMENTS

PRAIRIE WINDS & PRAIRIE WEST DEVELOPMENTS Cedar Falls, IA - Over 100 Houses Built

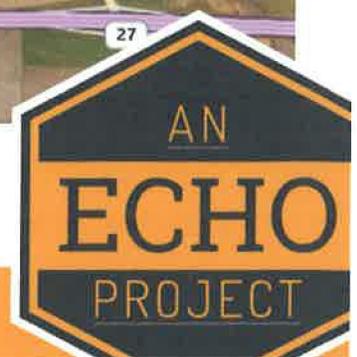
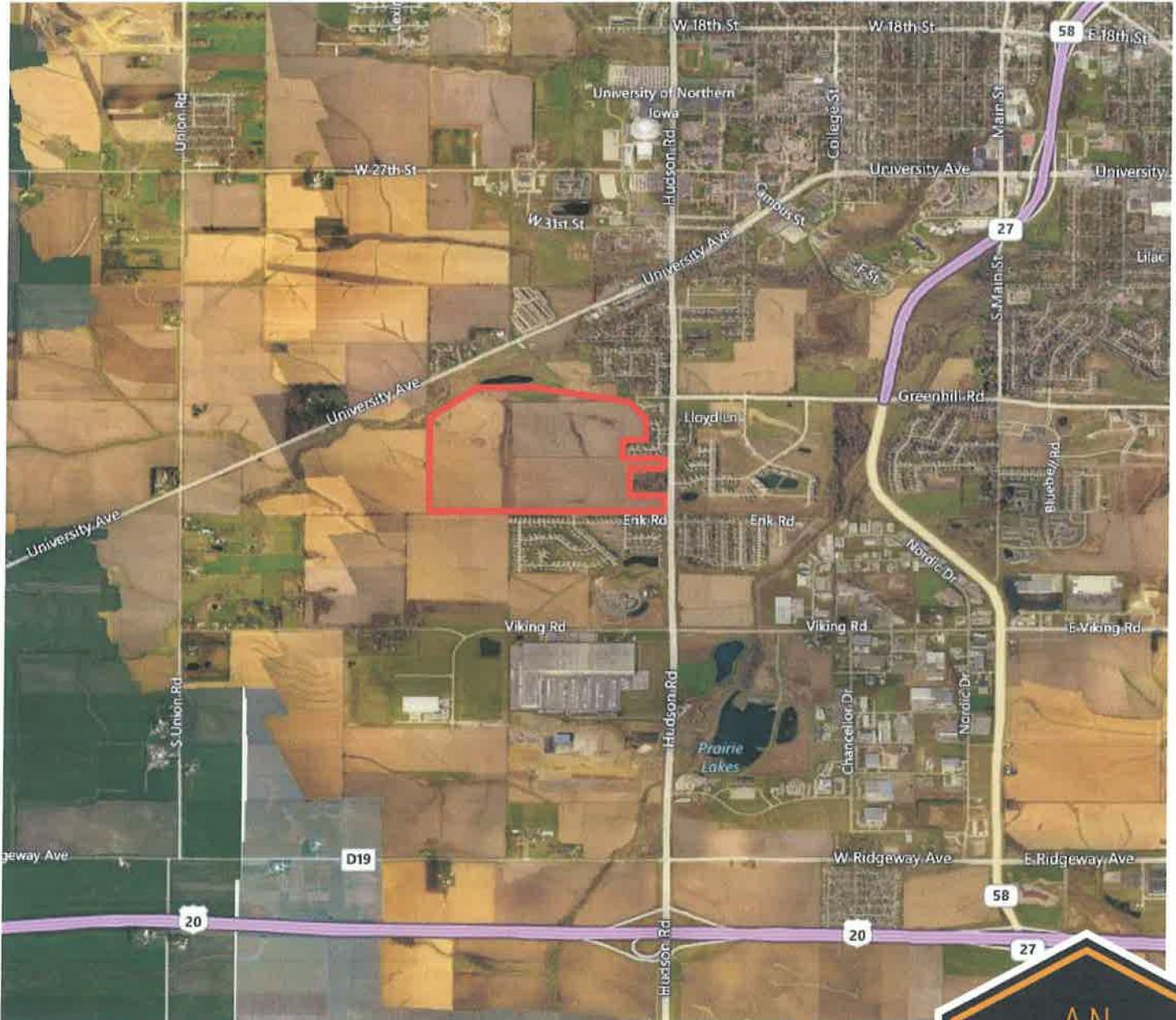
≡ PrairieWinds || PrairieWest

Lot for Sale Reserved Home for Sale Sold Fall 2017 Future Lots



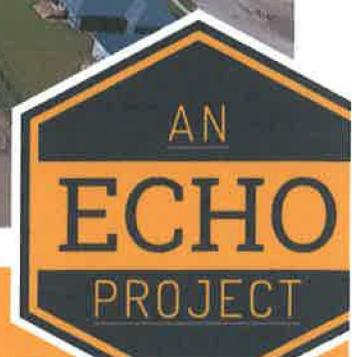


PRAIRIE WINDS & PRAIRIE WEST DEVELOPMENTS CONT... Location





PRAIRIE WINDS & PRAIRIE WEST DEVELOPMENTS CONT... Aerial Photos



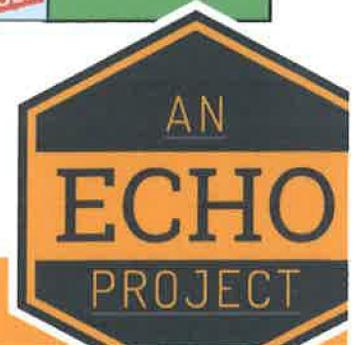


VISTA CIRCLE & FIELD POINTS AT OMNI

Waverly, IA - 35 Total Lots - Lots Available to All Builders

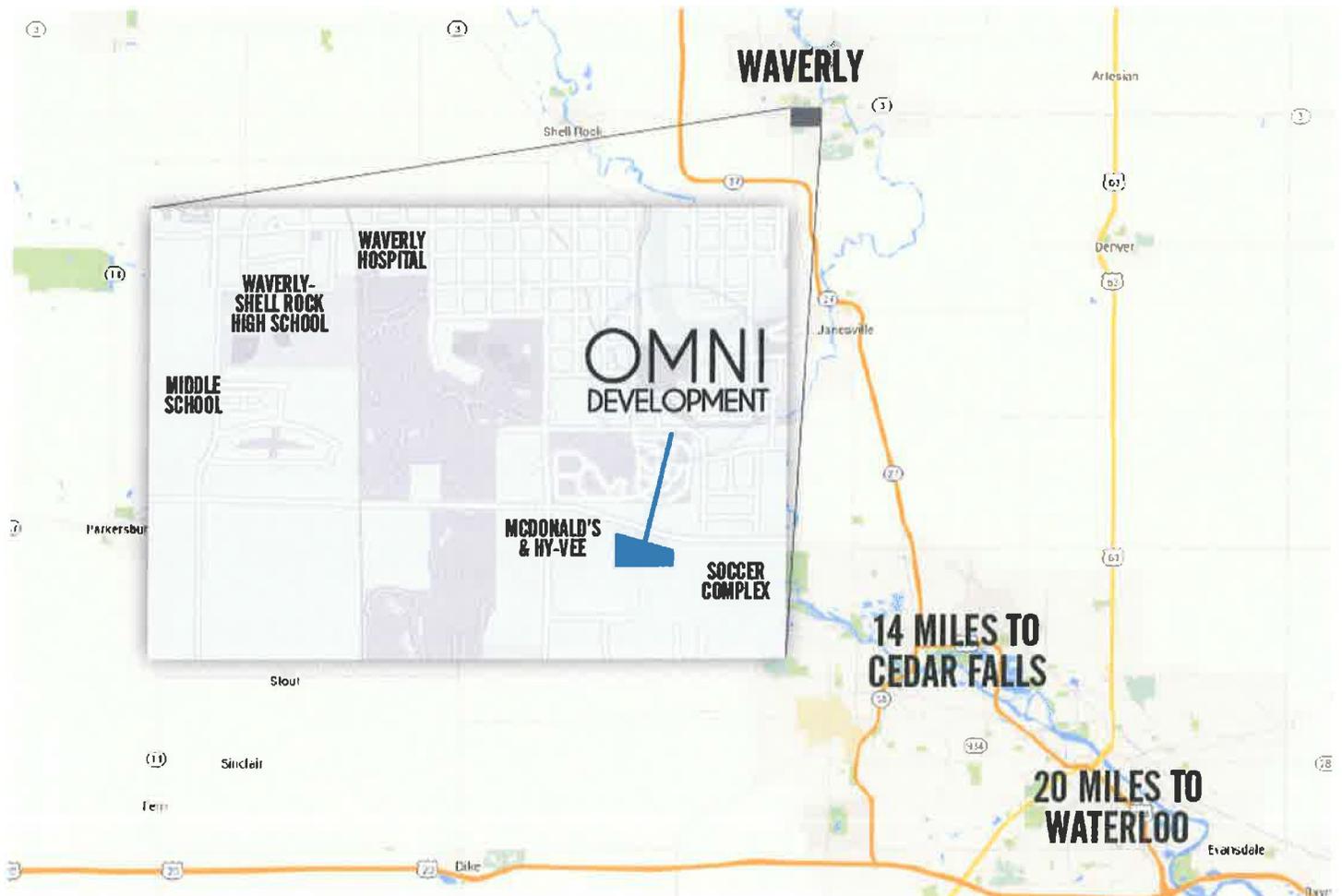
VISTA CIRCLE
AT
OMNI

FIELD POINTS
AT
OMNI



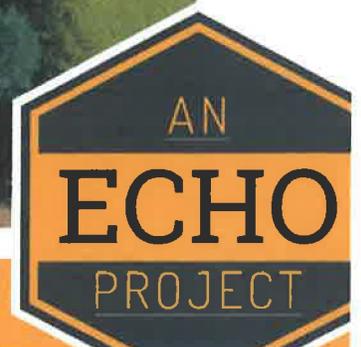


VISTA CIRCLE & FIELD POINTS AT OMNI Location





VISTA CIRCLE & FIELD POINTS AT OMNI Aerial Photos

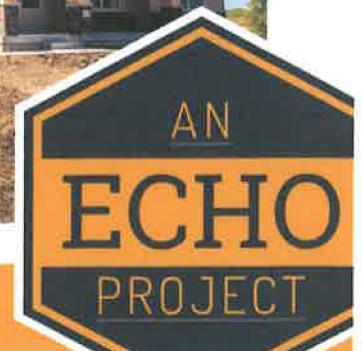




CURRENT & PREVIOUS HOMEBUILDERS IN SUBDIVISIONS Over 8 Different Builders

Of the first 100 homes built in our development, we've had over 8 different builders. Below are some of the companies we've been fortunate to work with.

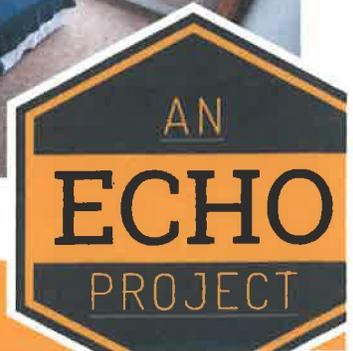
- Klunder Homes
- Sorensen Development
- LGC
- Kugler Construction
- Jim Sands Construction
- Ozegovic Homes
- 3 Private Generals / Homeowners
- Panther Builders





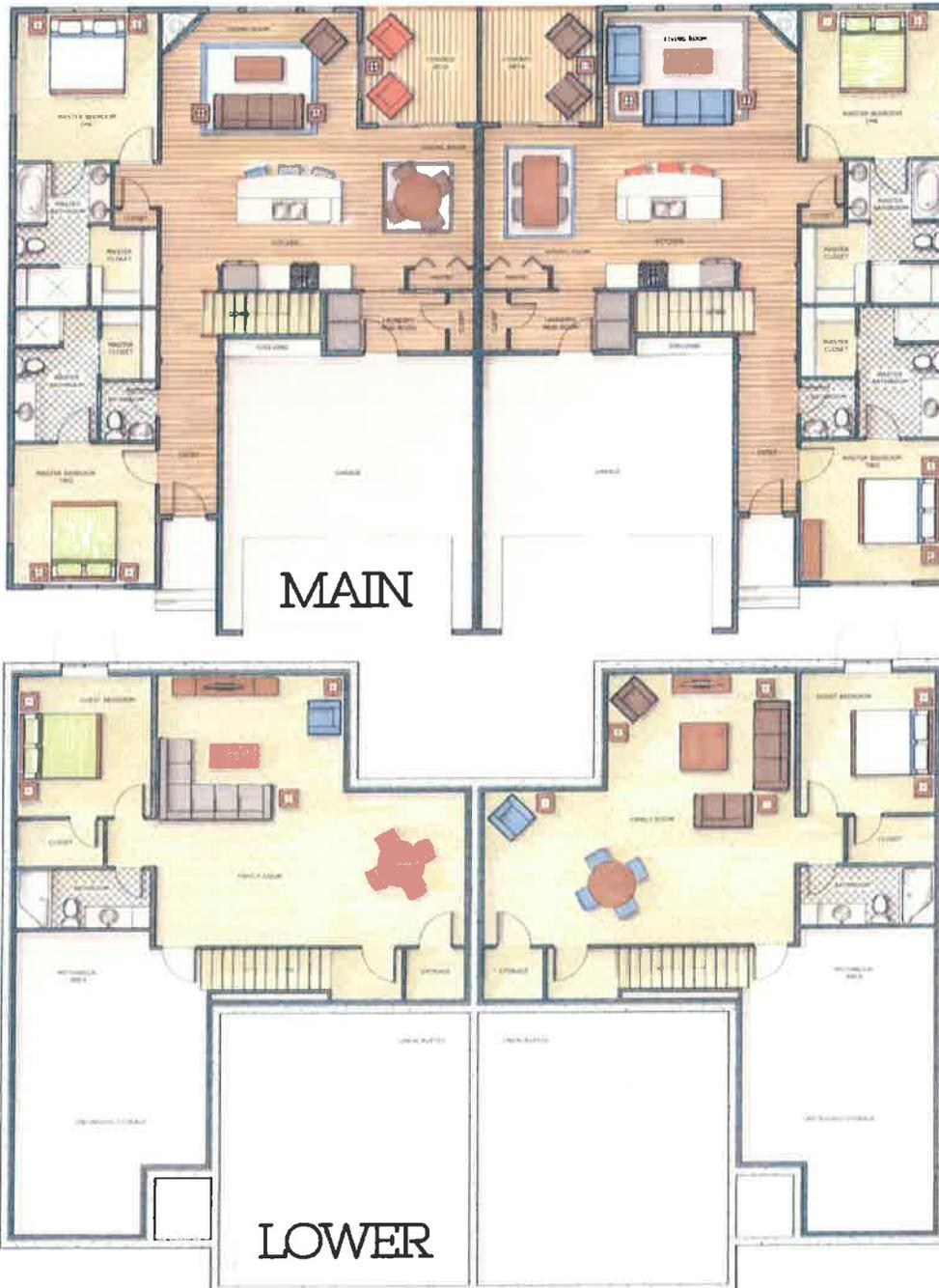
FINISHED TOWN HOME PICTURES

QUALITY CONSTRUCTED TOWN HOMES High End Finishes





QUALITY CONSTRUCTED TOWN HOMES Floor Plan



- ✿ 3 Bedrooms
- ✿ 3 Bathrooms
- ✿ 2,302 Sq Ft Total
- ✿ 1,398 Sq Ft Main Floor
- ✿ 904 Sq Ft Basement
- ✿ Finished Basement





JAMES P. BROWN MAYOR



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
www.cedarfalls.com

*Administration Division • Planning & Community Services Division
Phone: 319-273-8600 Fax: 319-273-8610*

*Engineering Division • Inspection Services Division
Phone: 319-268-5161 Fax: 319-268-5197*

*Water Reclamation Division
Phone: 319-273-8633 Fax: 319-273-8610*

November 30, 2016

Dear Fellow Community Leaders,

As Mayor of Cedar Falls, Iowa, I am pleased to write a letter of support on behalf of Brent Dahlstrom and his prospective residential development within your community.

Mr. Dahlstrom has envisioned and successfully completed numerous large scale development projects (residential, commercial and retail) in the Cedar Falls and has been an active development partner with Cedar Falls. Mr. Dahlstrom and his team have repurposed already previously erected buildings, provided the City with quality built new construction and developed several quality subdivisions throughout our community. Mr. Dahlstrom's projects have been completed in a timely fashion and have met or exceeded the outlined expectations of all parties involved.

The interest of the entire community has been a focal point of his completed projects in Cedar Falls and has made a positive impact. As a whole, his professional attitude and attention to detail have made the development process successful for everyone related to the projects. Brent Dahlstrom and his team possess an outstanding professional track record and his development vision would be a welcomed addition to any community.

Sincerely,

James P. Brown
Mayor





BOB SEYMOUR
INTERIM PLANNING & COMMUNITY SERVICES MANAGER



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
220 Clay Street
Cedar Falls, Iowa 50613
www.cedarfalls.com

*Administration Division ♦ Planning & Community Services Division
Phone: 319-273-8600 Fax: 319-273-8610*

*Engineering Division ♦ Inspection Services Division
Phone: 319-268-5161 Fax: 319-268-5197*

*Water Reclamation Division
Phone: 319-273-8633 Fax: 319-273-8610*

November 30, 2016

To Whom It May Concern,

The purpose of this letter is to provide a positive recommendation and support for Brent Dahlstrom and his development team for community development projects.

The large-scale investment of both time and capital by Mr. Dahlstrom has resulted in many successfully completed projects throughout the Cedar Falls community. Mr. Dahlstrom and his team have continually demonstrated exceptional cooperation and a willingness to work with the City of Cedar Falls.

Additionally, his continued commitment to community growth represents his focused mission of completing quality projects in a timely manner. Mr. Dahlstrom and his team have repeatedly proven to be a great development partner for the City of Cedar Falls. Based upon his track record, Mr. Dahlstrom and his development team will promote successful business endeavors and the opportunity to create beneficial community based developmental projects.

Sincerely,

Bob Seymour
Interim Planning & Community Services Manager



Simmering-Cory, Inc.

Tom Simmering (1947-2012) • Marsha Cory

610 Buddy Holly Place
P.O. Box 141
Clear Lake, Iowa 50428
Phone: (641) 357-7595
Fax: (641) 357-7561

November 29, 2016

Chris Even
City of Jesup
P.O. Box 592
Jesup, Iowa 50648

RE: Urban Renewal

Dear Chris:

As a follow-up to our telephone conversations, I am submitting a proposal for services related to preparing an Urban Renewal Amendment to your existing Urban Renewal Plan as well as preparing two new Urban Renewal Plans for non-LMI housing developments. Our services for these projects would include assembling information and documentation necessary to comply with Iowa Code Chapter 403. This chapter of State Code prescribes what information must be contained within an Urban Renewal Plan or Amendment.

As a first step in preparing Urban Renewal Plans for your proposed housing projects, we would send you a list of items that would be needed to prepare the Plans. This list would include such things as a legal description of any property to be included URA, as well as maps of the proposed areas to be included, and other related items.

Once the Plans are written, we send the draft documents to the Ahlers law firm for their review and editing. After they have approved the contents of the Urban Renewal Plans, we then provide local officials with a copy of the documents for review and editing. Once all parties have agreed on the content, we help to set up an adoption schedule, and the Ahlers firm will provide the City with proceedings necessary for adoption. Generally, once the Plans are in place, these proceedings take a couple of months before the adoption process is complete.

Unless we run into something unusual, I would estimate that our fee to prepare the each Urban Renewal Plan would be in the \$2,500 to \$4,000 range.

The process for preparing an Amendment to your existing Urban Renewal Plan would be very similar to the process for preparing a new Plan. I would anticipate that our fee for an Amendment would be in the \$1,800 to \$3,000 range.

Thank you for the opportunity to present a proposal. We would welcome the chance to work with you on these projects.

Sincerely,

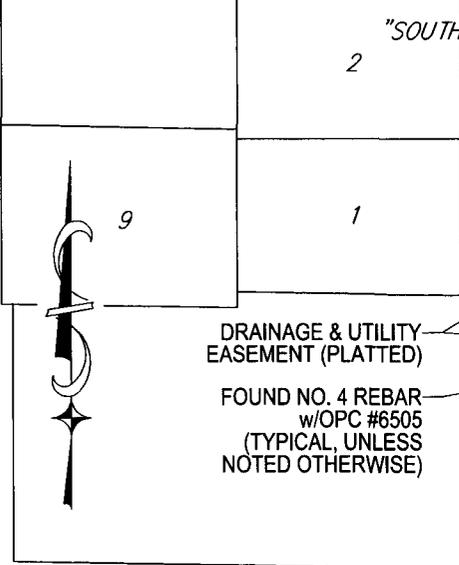
Marsha Cory

Reserved for County Recorder's use.

INDEX LEGEND	
General Description:	SW 1/4 Sec. 32-T89N-R10W
Surveyor:	Jeffrey P. Helland
Surveying Co:	Helland Engineering & Surveying, Ltd. 1107 Technology Parkway Cedar Falls, Iowa 50613-6955 319-266-0161
Survey Requested By:	Carl Corkery
Proprietor:	CSC Development, L.L.C.

See Sheet 2 for descriptions of Parcel "OO" and Parcel "PP"
Parcel letters approved by County Auditor's Office
Proprietor: CSC Development, L.L.C.
1135 10th Street
Jesup, Iowa 50648
Survey Requested by: Carl Corkery
Date of Survey: 11/29/2016
Current Zoning: C-2

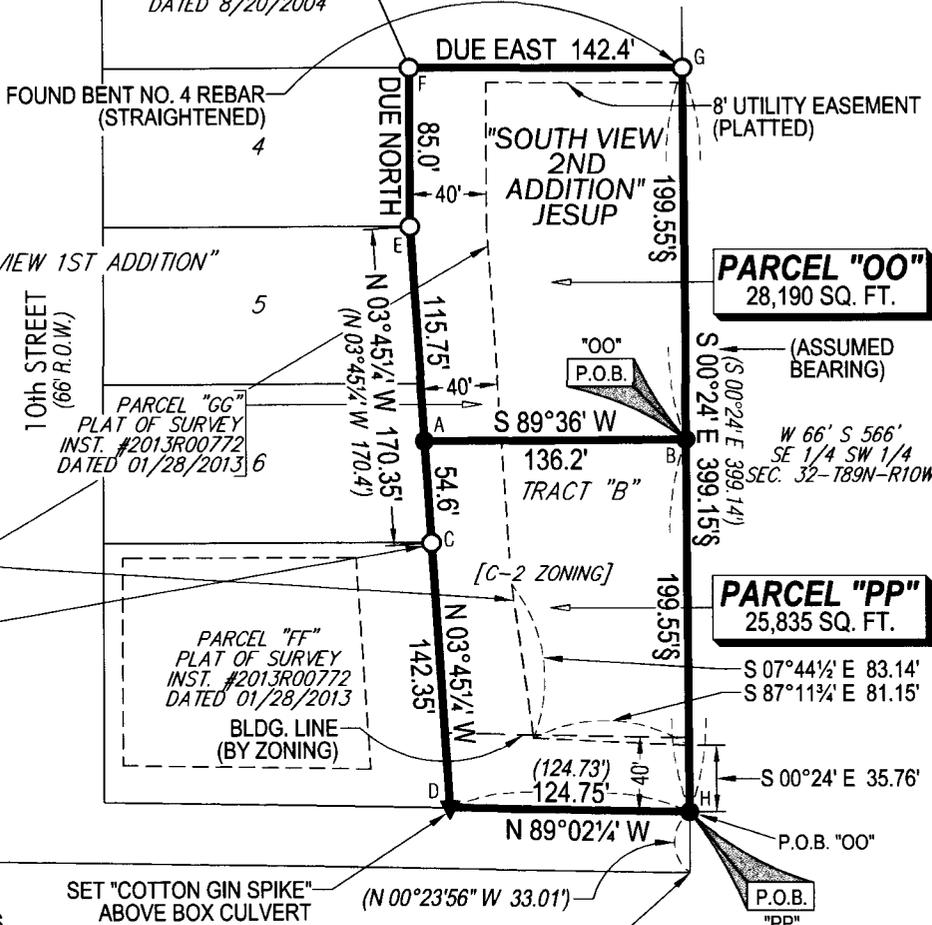
9th STREET



DRAINAGE & UTILITY EASEMENT (PLATTED)
FOUND NO. 4 REBAR w/OPC #6505 (TYPICAL, UNLESS NOTED OTHERWISE)

PARCEL "V"
PLAT OF SURVEY
FILE #2004R03294
DATED 8/20/2004

PLAT OF SURVEY OF "SOUTH VIEW 2nd MINOR PLAT"



0.00'S SUBJECT TO ROUNDING ERRORS

SET "COTTON GIN SPIKE" ABOVE BOX CULVERT (N 00°23'56" W 33.01')

CITY OF JESUP APPROVALS

MAYOR _____ DATE _____

CITY CLERK _____ DATE _____

UTILITIES APPROVALS

CITY OF JESUP SANITARY SEWER _____ DATE _____

CITY OF JESUP WATER _____ DATE _____

MIDAMERICAN ENERGY _____ DATE _____

TELEPHONE PROVIDER _____ DATE _____

CABLE TV PROVIDER _____ DATE _____

COORDINATE LIST

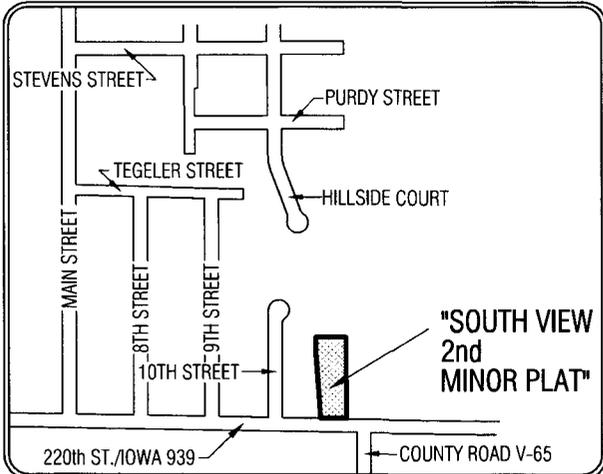
Point	Northing(Y)	Easting(X)
A	5193.48	5167.58
B	5194.43	5303.80
C	5139.00	5171.15
D	4996.96	5180.47
E	5309.00	5160.00
F	5394.00	5160.00
G	5394.00	5302.41
H	4994.86	5305.19

(Assumed Datum)

(BEARINGS ARE ASSUMED)



VICINITY MAP



THIS SURVEY MEETS/OR EXCEEDS CURRENT "MINIMUM STANDARDS FOR PROPERTY SURVEYS"



HELLAND ENGINEERING & SURVEYING, LTD.
1107 Technology Parkway
Cedar Falls, Iowa 50613-6955
(319)-266-0161

SHEET 1 OF 2

● SET NO. 4 REBAR X 24" LONG w/ORANGE PLASTIC CAP #16264 (OO) RECORDED AS FILE NAME: 16-224.DWG
SCALE: 1" = 100' PROJECT #16-224 DRAWN BY: JPH
OPC PLASTIC CAP (O=ORANGE, R=RED, Y=YELLOW)



I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Professional Land Surveyor under the laws of the State of Iowa.
Jeffrey P. Helland 11/30/16
Jeffrey P. Helland
License Number 16264
My license renewal date is December 31, 2017.
All pages or sheets are covered by this seal except

PLAT OF SURVEY OF "SOUTH VIEW 2nd MINOR PLAT", TRACT "B" "SOUTH VIEW 2ND ADDITION" JESUP, BUCHANAN COUNTY, IOWA FOR CSC DEVELOPMENT, L.L.C.

THIS PLAT REPRESENTS A SURVEY OF PARCEL "OO"

That part of Parcel "GG" as per Plat of Survey dated 01/28/2013 and recorded in Instrument #2013R00772 in the Office of the Buchanan County Recorder, being a part of Tract "B" in "South View 2nd Addition" to the City of Jesup, Buchanan County, Iowa, described as follows:

Commencing at the Southeast corner of said Tract "B", point being a set ½" rebar with license #16264;
 thence along the East line of said Tract "B" North 00°24' West a distance of 199.55 feet to a set ½" rebar with license #16264, also being the point of beginning;
 thence South 89°36' West a distance of 136.2 feet to the West line of said Tract "B", point being a set ½" rebar with license #16264;
 thence along said West line North 03°45¾' West a distance of 115.75 feet to the Southeast corner of Lot No. 4 in "South View 1st Addition", point being a found ½" rebar with license #6505;
 thence along the West line of said Tract "B" Due North a distance of 85.0 feet to the Northwest corner of said Tract "B", point being a found ½" rebar with license #6505;
 thence along the North line of said Tract "B" Due East a distance of 142.4 feet to the Northeast corner of said Tract "B", point being a found ½" rebar;
 thence along the East line of said Tract "B" South 00°24' East a distance of 199.55 feet to the point of beginning.

Containing 28,190 sq. ft..

Subject to easements, restrictions, covenants, ordinances and limited access provisions of record and not of record.

Note: The East line of said Tract "B" is assumed to bear South 00°24' East for this description.

THIS PLAT REPRESENTS A SURVEY OF PARCEL "PP"

That part of Parcel "GG" as per Plat of Survey dated 01/28/2013 and recorded in Instrument #2013R00772 in the Office of the Buchanan County Recorder, being a part of Tract "B" in "South View 2nd Addition" to the City of Jesup, Buchanan County, Iowa, described as follows:

Beginning at the Southeast corner of said Tract "B", point being a set ½" rebar with license #16264;
 thence along the South line of said Tract "B" North 89°02¼' West a distance of 124.75 feet to the Southwest corner of said Parcel "GG", point being a set "cotton gin spike";
 thence along the West line of said Parcel "GG" North 03°45¾' West a distance of 142.35 feet to the Southeast corner of Lot No. 6 in "South View 1st Addition", point being a found ½" rebar with license #6505;
 thence along the West line of said Tract "B" North 03°45¾' West a distance of 54.6 feet to a set ½" rebar with license #16264;
 thence North 89°36' East a distance of 136.2 feet to the East line of said Tract "B", point being a set ½" rebar with license #16264;
 thence along said East line South 00°24' East a distance of 199.55 feet to the point of beginning.

Containing 25,835 sq. ft..

Subject to easements, restrictions, covenants, ordinances and limited access provisions of record and not of record.

Note: The East line of said Tract "B" is assumed to bear South 00°24' East for this description.



HELLAND ENGINEERING & SURVEYING, LTD.
 1107 Technology Parkway
 Cedar Falls, Iowa 50613-6955
 (319)-266-0161

SHEET 2 OF 2

● SET NO. 4 REBAR X 24" LONG w/ORANGE PLASTIC CAP #16264
 (00') RECORDED AS FILE NAME: 16-224.DWG
 SCALE: N/A PROJECT #16-224 DRAWN BY: JPH
 OPCPLASTIC CAP (O=ORANGE, R=RED, Y=YELLOW)

PLAT OF SURVEY
 OF
 "SOUTH VIEW 2nd MINOR PLAT", TRACT "B"
 "SOUTH VIEW 2ND ADDITION"
 JESUP, BUCHANAN COUNTY, IOWA
 FOR
 CSC DEVELOPMENT, L.L.C.

RESOLUTION NO. 2017-

RESOLUTION APPROVING MINOR SUBDIVISION PLAT

WHEREAS, a minor subdivision plat of Part of Tract "B" "South View 2nd Addition" to Jesup, Buchanan County, Iowa, has heretofore been filed in the office of the Clerk of the City of Jesup, Buchanan County, Iowa, and the legal description of the land included in said being as follows to-wit:

See Exhibit "A" attached.

The said property is located within the City Limits of the City of Jesup, Iowa.

NOW, THEREFORE BE IT RESOLVED that the minor sub-division plat of Part of Tract "B" "South View 2nd Addition" to City of Jesup, Buchanan County, Iowa, be and the same is hereby approved.

The Mayor and Clerk be and they are hereby directed to certify this Resolution for recording.

Passed and approved this 6th day of December, 2016.

Larry Thompson,
Mayor

Attest:

Koley Mead, CMC, ICMC
City Clerk

Exhibit A

Tract "B" South View Second Addition



MONTHLY REPORT

November 30, 2016

TO: Mayor, City Council

FROM: Chief Josh Evans

TRAINING: Officer Torrey and Officer Jones attended A.R.I.D.E. this month in Dubuque to enhance ability to detect intoxication. ARIDE stands for Advanced Roadside Impaired Driving Enforcement. This was a free two day course that teaches officers to use methods above what is standardized for alcohol and drug impairment detection.

No Training was scheduled with Black Hawk County November or December. Training is scheduled for January.

GTSB: The Police Department has just finished a week of STEP traffic enforcement surrounding the week of Thanksgiving as it is one of the highest weeks for Traffic Fatalities in the State of Iowa. The department concentrates on OWI and Seatbelt enforcement with increased visibility of officers during this time frame.

AIR CARDS: We have recently activated Verizon SIM Cards in both squad car computers to have the ability to connect wherever we go without having the previous overage data charges on the cell phone. We were able to keep the phone plan the same and not have to change it. The cards are working great and we have not noticed any locations with lapse of connectivity.

PATCHES: I have been working with a company called Emblem Enterprises recently on designing a new patch for our uniforms. I believe the department should have something unique to the City that we protect. The current patches are a generic patch that multiple Police Departments use and put their own name on. The closest department that uses this patch is Evansdale. Also, the patches that we currently have uses a star pattern that is usually associated with a Sheriff's Office. These things may seem minimal, but I want the Jesup Police Department to portray a professional image consistent with that of the community we serve. I should be receiving an updated sample of the patch within the next couple of weeks.

Date Reported	Time	Call Type	Reporting Party	Location	CFS #	Disposition
Date Reported	Time	Call Type	Reporting Party	Location	CFS #	Disposition
11/01/2016	02:33:12	TS	ROBERT ROQUET	3 ST/ SOUTH ST	16-010174	CI
11/01/2016	05:51:14	TS	ROBERT ROQUET	4 ST/ SOUTH ST	16-010177	VW
11/01/2016	16:49:11	ALARM	NATIONWIDE	1311 6 ST	16-010204	HN
11/01/2016	18:03:47	TS	CHRISTIAN JONES	MAIN ST/ SOUTH ST	16-010207	CI
11/01/2016	22:01:39	OTHER	CHRISTIAN JONES	6 ST/ YOUNG	16-010218	HN
11/02/2016	20:03:05	TS	CHRISTIAN JONES	10 ST/ DORHMANN	16-010247	CI
11/03/2016	05:07:29	TS	ROBERT ROQUET	HAWLEY/ MAIN	16-010257	VW
11/03/2016	05:55:41	TS	DENNIS CALDWELL	4 ST/ SOUTH ST	16-010258	VW
11/04/2016	02:25:10	TS	PHILLIP TORREY	841 SOUTH ST	16-010293	HN
11/04/2016	04:20:17	TS	PHILLIP TORREY	6 ST/ NORTH	16-010294	VW
11/04/2016	05:36:31	TS	PHILLIP TORREY	6 ST/ CHURCH	16-010295	VW
11/04/2016	05:55:05	TS	PHILLIP TORREY	12 ST/ SOUTH ST	16-010296	VW
11/04/2016	06:13:46	TS	PHILLIP TORREY	12 ST/ SOUTH ST	16-010297	CI
11/04/2016	19:13:47	TS	CHRISTIAN JONES	1 ST/ SOUTH ST	16-010312	CI
11/04/2016	23:27:37	TS	PHILLIP TORREY	HAWKEYE RD/ SOUTH ST	16-010317	WI
11/04/2016	23:57:13	1038V	PHILLIP TORREY	1310 6 ST	16-010319	AR
11/05/2016	20:01:15	TS	PHILLIP TORREY	6 ST/ SOUTH	16-010341	WI
11/05/2016	20:39:22	TS	PHILLIP TORREY	5 ST/ STEVENS	16-010346	WI
11/05/2016	20:43:48	TS	PHILLIP TORREY	1330 6 ST	16-010347	WI
11/05/2016	21:35:33	OPENDOOR	PHILLIP TORREY	HAWKEYE RD	16-010351	HN
11/05/2016	23:41:30	TS	PHILLIP TORREY	JESUP HIGH SCHOOL	16-010357	WI
11/06/2016	01:10:20	TS	PHILLIP TORREY	270 ST/ BENSON AV	16-010362	WI
11/06/2016	01:16:02	TS	PHILLIP TORREY	MAIN/ PROSPECT	16-010361	WI
11/06/2016	02:52:27	TS	PHILLIP TORREY	MAIN/ NORTH	16-010364	HN
11/06/2016	20:16:32	1038V	PHILLIP TORREY	JESUP HIGH SCHOOL	16-010391	HN
11/07/2016	00:21:04	TS	PHILLIP TORREY	6 ST/ NORTH	16-010395	WI
11/07/2016	18:36:41	TS	AUSTIN WESTPFAHL	8 ST/ HAWLEY	16-010415	WI
11/08/2016	11:34:43	1038P			16-010435	HN
11/08/2016	12:42:36	911HANG			16-010439	HN
11/08/2016	18:32:08	HARASS			16-010451	HN
11/11/2016	04:22:02	TS	PHILLIP TORREY	7 ST/ SOUTH	16-010512	VW
11/11/2016	06:00:14	TS	PHILLIP TORREY	HAWKEYE RD/ SOUTH ST	16-010516	CI
11/11/2016	12:53:07	TS	KYLE MANTERNACH	1100-BK 6 ST	16-010525	WI
11/11/2016	13:28:10	ALARM			16-010526	CI

Date Reported	Time	Call Type	Reporting Party	Location	CFS #	Disposition
Date Reported	Time	Call Type	Reporting Party	Location	CFS #	Disposition
11/11/2016	17:15:22	WELFARE			16-010532	HN
11/12/2016	05:29:20	TS	PHILLIP TORREY	1 ST/ SOUTH ST	16-010556	VW
11/12/2016	05:53:04	TS	PHILLIP TORREY	5 ST/ SOUTH ST	16-010557	VW
11/12/2016	10:13:47	TS	CHRISTIAN JONES	1 ST/ NORTH	16-010563	CI
11/12/2016	17:06:04	TS	PHILLIP TORREY	7 ST/ HAWLEY	16-010572	WI
11/12/2016	18:34:01	TS	PHILLIP TORREY	7 ST/ SOUTH	16-010576	WI
11/12/2016	19:31:41	TS	PHILLIP TORREY	6 ST/ CHURCH	16-010578	WI
11/13/2016	03:48:27	TS	ROBERT ROQUET	HAWKEYE RD/ SOUTH ST	16-010595	WI
11/13/2016	16:19:55	TS	PHILLIP TORREY	6 ST/ SOUTH	16-010608	WI
11/14/2016	19:15:42	TS	PHILLIP TORREY	6 ST/ SOUTH	16-010640	WI
11/14/2016	19:40:20	TS	PHILLIP TORREY	6 ST/ SOUTH	16-010642	WI
11/14/2016	21:11:33	TS	PHILLIP TORREY	10 ST/ SOUTH ST	16-010645	WI
11/14/2016	22:24:09	TS	PHILLIP TORREY	7 ST/ STEVENS	16-010650	WI
11/15/2016	14:31:38	TS	AUSTIN WESTPFAHL	3 ST/ SOUTH ST	16-010662	CI
11/15/2016	18:19:54	TS	CHRISTIAN JONES	MAIN/ NORTH	16-010673	CI
11/18/2016	00:09:41	TS	PHILLIP TORREY	HAWKEYE RD/ SOUTH ST	16-010732	WI
11/18/2016	02:35:55	TS	PHILLIP TORREY	455 6 ST	16-010736	HN
11/18/2016	04:26:22	TS	PHILLIP TORREY	12 ST/ SOUTH ST	16-010739	CI
11/18/2016	14:09:38	1038P	JOSHUA EVANS	1035 PURDY ST	16-010749	HN
11/18/2016	20:26:30	OPENDOOR	CHRISTIAN JONES	1040 HAWKEYE RD	16-010758	HN
11/18/2016	23:45:05	TS	PHILLIP TORREY	4 ST/ HAWLEY	16-010762	WI
11/19/2016	01:12:05	TS	PHILLIP TORREY	ANN ST/ MAIN ST	16-010763	WI
11/20/2016	03:28:54	TS	ROBERT ROQUET	12 ST/ SOUTH ST	16-010799	WI
11/20/2016	15:11:34	TS	PHILLIP TORREY	DOUGLAS/ MAIN	16-010812	CI
11/20/2016	18:11:44	TS	PHILLIP TORREY	MAIN/ PURDY	16-010821	WI
11/22/2016	04:52:32	TS	ROBERT ROQUET	1 ST/ SOUTH ST	16-010862	CI
11/22/2016	12:55:34	TS	CHRISTIAN JONES	4 ST/ SOUTH ST	16-010870	CI
11/22/2016	15:42:00	TS	PHILLIP TORREY	6 ST/ SOUTH	16-010874	WI
11/22/2016	16:01:11	TS	PHILLIP TORREY	6 ST/ PURDY	16-010877	WI
11/22/2016	16:40:44	TS	PHILLIP TORREY	6 ST/ STEVENS	16-010880	WI
11/22/2016	17:01:58	TS	PHILLIP TORREY	2 MI W OF JESUP	16-010882	WI
11/23/2016	12:40:00	TS	CHRISTIAN JONES	10 ST/ NORTH	16-010907	WI
11/23/2016	19:27:18	TS	PHILLIP TORREY	8 ST/ SOUTH ST	16-010919	WI
11/24/2016	18:56:24	MEDICAL	US CELLULAR 800-510-6091	510 MAIN ST	16-010946	HN

Date Reported	Time	Call Type	Reporting Party	Location	CFS #	Disposition
Date Reported	Time	Call Type	Reporting Party	Location	CFS #	Disposition
11/24/2016	19:00:25	TS	ROBERT ROQUET	HAWKEYE RD/ SOUTH ST	16-010948	CI
11/24/2016	19:22:43	TS	ROBERT ROQUET	3 ST/ SOUTH ST	16-010950	WI
11/24/2016	20:01:49	TS	ROBERT ROQUET	MAIN ST/ SOUTH ST	16-010951	WI
11/24/2016	20:05:17	TS	PHILLIP TORREY	6 ST/ STEVENS	16-010952	WI
11/24/2016	20:14:12	TS	ROBERT ROQUET	MAIN ST/ SOUTH ST	16-010953	CI
11/24/2016	22:28:36	TS	PHILLIP TORREY	6 ST/ SOUTH	16-010958	CI
11/24/2016	23:04:37	TS	PHILLIP TORREY	1034 CHURCH ST	16-010959	WI
11/25/2016	00:07:12	TS	PHILLIP TORREY	BENSON AV/ SOUTH ST	16-010960	VW
11/25/2016	00:31:13	TS	PHILLIP TORREY	940 6 ST	16-010961	HN
11/25/2016	01:55:39	TS	PHILLIP TORREY	12 ST/ SOUTH ST	16-010963	VW
11/25/2016	23:35:46	1038V	PHILLIP TORREY	9 ST/ SOUTH ST	16-010996	HN
11/26/2016	02:50:12	OTHER	PHILLIP TORREY	531 PROSPECT ST	16-011001	HN
11/26/2016	16:04:57	TS	PHILLIP TORREY	10 ST/ SOUTH ST	16-011011	WI
11/26/2016	16:22:41	TS	PHILLIP TORREY	OLD SCALES	16-011012	WI
11/26/2016	16:55:10	TS	PHILLIP TORREY	BENSON-SHADY / HWY 20 WB ON I	16-011014	WI
11/26/2016	17:34:14	TS	PHILLIP TORREY	2400-BK BENSON-SHADY GROVE A	16-011018	WI
11/26/2016	18:56:05	TS	ROBERT ROQUET	4 ST/ SOUTH ST	16-011029	WI
11/26/2016	19:11:52	TS	ROBERT ROQUET	1 ST/ SOUTH ST	16-011030	CI
11/26/2016	19:57:03	TS	PHILLIP TORREY	1 ST/ YOUNG	16-011033	WI
11/26/2016	22:01:55	TS	PHILLIP TORREY	10 ST/ PURDY	16-011039	WI
11/27/2016	00:13:05	TS	PHILLIP TORREY	9 ST/ SOUTH ST	16-011046	WI
11/27/2016	00:24:31	TS	ROBERT ROQUET	HAWKEYE RD/ SOUTH ST	16-011047	CI
11/27/2016	17:01:20	TS	PHILLIP TORREY	BENSON-SHADY / HWY 20	16-011063	CI
11/27/2016	22:13:42	TS	ROBERT ROQUET	HAWKEYE RD/ SOUTH ST	16-011067	WI
11/28/2016	22:09:39	TS	PHILLIP TORREY	BENSON AV/ SOUTH ST	16-011095	CI
11/29/2016	14:32:27	TS	JOSHUA EVANS	1 ST/ SOUTH ST	16-011115	WI
11/29/2016	17:21:21	TS	CHRISTIAN JONES	1000-BK MAIN ST	16-011123	WI
11/29/2016	20:09:47	TS	CHRISTIAN JONES	1 ST/ SOUTH ST	16-011131	WI
11/30/2016	20:57:33	TS	CHRISTIAN JONES	6 ST/ PROSPECT	16-011156	WI



JESUP FIRE RESCUE

Office of the Chief

641 7th Street, P.O. Box 592 Jesup, Iowa 50648

319-415-1732 Office 319-827-6554 Fax

jfd@jtt.net (FD) jesup410@gmail.com (Chief)



Jesup City Council Report: December 2016

Members of the Department met on November 10th, for our monthly training and business meeting. Drill for the evening included an SCBA Refresher and Cascade System Refresher. This was followed up by our monthly business meeting.

The Departments members did not meet a 2nd time for training in November due to the Thanksgiving Holiday.

The Fire Advisory Board met on Tuesday, November 29th at the Jesup Fire Station. Nine members were present, including Mayor Thompson and Council Member Vogel. All other Townships were also represented by their designated Trustee. The proposed fire budget was presented, discussed and accepted to present to the City for approval. The overall FY 2017-18 budget reflected a \$975.00 reduction compared to current fiscal year. Discussion was also had regarding billing for incidents related to persons not residing within the Jesup Fire Protection District. (Not including requests for mutual aid from surrounding Departments) It was determined that the City Ordinance, currently in place, is in need of updating due to outdated billing allowances per individual/apparatus per service hour. I will review the ordinance and make recommendations for updates at a future council meeting.

Attached is the Training Attendance spreadsheet for 2016 to be paid to the Association, for its members, at the December 8th Fire Meeting.

Best Regards,

Andrew R. Trumbauer
Chief Fire Officer, City of Jesup



JESUP

EMERGENCY SERVICES



Jesup Public Library
Librarian Report
November 2016

CIRCULATION: OCTOBER 16: 3470

2015: 3498

2014: 3057

WiFi: 928

Bridges Downloads: 256

E-Books: 137

E-Audios: 117

PEOPLE SERVED: OCTOBER 16: 2012

2015: 2357

2014: 2553

New Cards: 10

ACTIVITIES:

Oct. 31-Nov. 4: Cindy on vacation.

Nov. 2: Half-day/Craft day. Eight children and three adults attended.

Nov. 3: Li'l Tots Story Time met with seven children and six adults.

Nov. 9: Friends meeting with four members present.

Nov. 9: JAM students from the Presbyterian Church to put friendly notes in various books.
Twenty-nine students and ten adults took part.

Nov. 10: Li'l Tots Story Hour met with eight children and six adults.

Nov. 11: Library was closed for Veteran's Day.

Nov. 14: No School. Showed the new Jungle Book movie to six children and one adult.

Nov. 15: Iowa author Gail Kittleson talked about her books. Eight people attended.

Nov. 16: Becky went to the Summer Reading Program class in Coralville. 9-3.

Nov. 16: Jesup Public Library, Buchanan County Economic Association, and the Jesup Chamber hosted the second business "Jelly". Six people attended.

Nov. 17: Cindy took a personal day.

- Nov. 18: Cindy read to the Pre-K and Kindergarteners at St. Athanasius. She read to twenty-three children and three adults.
- Nov. 18: Color Me Happy was attended by two people.
- Nov. 21: Book Club met at 10:30 with three people attending to discuss the book The End of Your Life Book Club.
- Nov. 21: Cindy attended the Knights of Columbus Thanksgiving meal to receive a check for purchasing materials for the handicapped. We received \$400.00
- Nov. 24, 25, & 26: Closed for Thanksgiving.
- Nov. 28: Cooking for Guinea Pigs met at noon.
- Nov. 28: Jesup Library Board of Trustee meeting. Ten people attended.
- Nov. 29: Iowa Author Becky Anderson will be talking about her book Baby Boomer's Guide to Online Dating. Six people attended.
- Nov. 29: Jessica Ott, high school art teacher will teach a class in Canvas Art. Eighteen people Attended.

Calendar:

- Dec. 1: ISU Extension Service is holding a Pine Cone Craft session.
- Dec. 7: Decorate Gingerbread Boys at 2 PM.
- Dec. 7-9: Cindy will be off due to cataract surgery.
- Dec. 10: Decorate Gingerbread Boys at 10 AM.
- Dec. 15: Decorate Gingerbread Boys at 6 PM.
- Dec. 19: Book Club at 10:30. Read and discuss The Kitchen House.
- Dec. 23, 24, 25, and 26 Closed for Christmas.
- Dec. 30, 31, Jan 1, and Jan. 2: Closed for New Years.

COMMUNITY ROOM ACTIVITY:

- | | |
|----------------------------------|-----------------------------------|
| Nov. 1: Proctor college testing | Nov. 1: Winter Wellness Oil class |
| Nov. 3: Interviews | Nov. 3: Even Dozen Study Club |
| Nov. 7: Conference Call | Nov. 8: Meeting |
| Nov. 9: Friends of the Library | Nov. 9: Rural Women's Study Club |
| Nov. 11: Scrapbooking | Nov. 12: Girl Scouts, Troop 6914 |
| Nov. 15: Proctor college testing | Nov. 15: IA author Gail Kittleson |
| Nov. 16: Business "Jelly" | Nov. 16: Bunko |
| Nov. 17: Even Dozen Study Club | Nov. 17: Boy Scouts |
| Nov. 18: Color Me Happy | Nov. 22: Meeting |

Nov. 28: Cooking for Guinea Pigs
Nov. 29: IA author Becky Anderson

Nov. 28: Library Board of Trustees

Calendar:

Dec. 1: Even Dozen Study Club
Dec. 4: Thrivent Financial
Dec. 7: Decorate Gingerbread Boys
Dec. 9: Scrapbooking
Dec. 11: Family Christmas
Dec. 12: Book Club
Dec. 13: Decorate Gingerbread Boys
Dec. 18: Family Christmas

Dec. 1: ISU Ext. Pine Cone Class
Dec. 6: Proctor college test
Dec. 9: Color Me Happy
Dec. 10: Decorate Gingerbread Boys
Dec. 11: Girl Scouts, Troop 6914
Dec. 13: Pipestone
Dec. 15: Boy Scouts

JESUP PUBLIC LIBRARY BOARD OF DIRECTOR'S MEETING
MONDAY, OCTOBER 24, 2016

The Jesup Public Library Board of Directors met on Monday, October 24, 2016. President Amber Youngblut called the meeting to order at 7:00 p.m.

Present: Kraig Emick, Becky Burke, Cindy Lellig, Becky Wehrspann, Nancy Weber, Al VanderHart, Danielle Thorson, Kathy Pettengill, John Bergman

Absent: Denise Bishop

The agenda was reviewed; motion made by Kraig and seconded by Nancy to approve the agenda. All voted aye, motion carried.

SECRETARY'S REPORT

A motion was made by Al and seconded by Danielle to approve and accept the secretary's report. All voted aye, motion carried.

FINANCIAL REPORT

A motion was made by Nancy and seconded by Kraig to approve the City Clerk's report. All voted aye; motion carried.

Additional bills were added, bringing the total to \$2,706.42. A motion was made by John and seconded by Becky W. to accept the Director's spreadsheet and pay the bills. All voted aye, motion carried.

DIRECTOR'S REPORT

- Circulation is up, although the number of people served decreased.
- Cindy reported on the Buchanan County meeting in Aurora. She will send minutes of that meeting to the Board members.
- Becky B. thanked the Board for sending her to ILA.
- Cindy and Becky B. have visited local schools and daycares.
- Friends of the Library has met several times. They are sending letters and emails seeking community members to participate in Friends of the Library Membership. They have set a new meeting time of 10 a.m. on the 2nd Tuesday each month.

A motion was made by John and seconded by Al to close the Library on the Saturday after Thanksgiving (Nov. 26, 2016). All voted aye, motion carried.

CITIZEN INPUT

- A suggestion was made to trim the lilac bushes before winter.
- A suggestion was made to include an article in the Jesup Citizen-Herald newspaper about Friends of the Library – what it is, what kind of time commitment is needed from volunteers, what the organization does for the Library, etc.

OLD BUSINESS

- A motion was made by Al and seconded by John to purchase the 4' Flagpole from Miller Fence & Flag at a cost of \$1,505.81. All voted aye, motion carried.
- A motion was made by John and seconded by Nancy to accept a bid from David Becker Electric for a Flag Light, at a cost not to exceed \$351.25. All voted aye, motion carried.

- Lighting bids were reviewed and discussed. A decision was tabled until the next meeting.
- Overdue Books: Two books have been returned from one patron. A motion was made by Al and seconded by Kraig to seek funds from the State Offset Program to cover the large fine due from another family. All voted aye, motion carried.

NEW BUSINESS

- WiFi: Brandon from Premier Technology and Ben from Farmers Mutual Telephone have been contacted regarding hard-wiring three computers with a new router. Cindy will seek firm estimates for the update. A decision was tabled until the next meeting.
- The bench and stepping stones will be moved and/or removed to keep the front flower bed in good shape. Discussion about other aesthetic updates was held.

EDUCATIONAL REPORT

- Cindy distributed a "Robert's Rules of Order" quiz to Board members.

Kraig motioned to adjourn at 8:12 p.m.

Respectfully Submitted,

Becky Wehrspann
Secretary

Public Works Director's Report

Prepared by Chris Even on December 1, 2016

The City of Jesup should have a capital improvement plan for at least the next five years. The City does not currently have a plan established beyond the next year.

Water (November 1 to November 30)

- James attended a four-day workshop in Cedar Rapids training on water distribution.
- Vacuum excavator has been delivered and was used to clean around a storm sewer intake and install street signs.

Wastewater (November 1 to November 30)

- Rebuilt and installed aerators and motors for aeration equipment on lagoons. Repaired electrical. All aerators are operational.
- I recommend the City send out a request for proposals for engineering services to perform a facility review, evaluate alternatives, and develop a facility plan for the city's wastewater treatment plant.

Streets & Parks (November 1 to November 30)

- Installed snow equipment on trucks.
- Swept streets.
- Replaced four street directional signs on South Street.
- Removed half of no parking signs on 3rd Street and installed no parking signs on west side of 8th Street between Hawley Street and Young Street.
- Constructed loading dock at public works shop.
- Mounted Christmas decorations on 6th Street and Young Street.

Projects (Thru November 30)

4th, 5th, and Purdy Street Reconstruction Phase III (2016)

- All punch list items have been completed. The constructed improvements are ready to be accepted by the city council.

5th & Church Street Water and Sewer Improvements Phase II (2016)

- All punch list items have been completed. The constructed improvements are ready to be accepted by the city council.

1st Street Railroad Crossing Improvements (2016)

- The street improvements for this project have been completed; however, a considerable amount of water ponds in the ditch on the west side of 1st Street. I am working with the railroad to make arrangements to clean out the ditch so that it drains properly.

Christopher Circle Sanitary Sewer Replacement (2016)

- The sewer main has been installed. We are waiting for all testing to be completed before recommending the city council accept the improvements.

Sanitary Sewer Flow Monitoring and Plan of Action (2016)

- McClure Engineering has prepared a draft Plan of Action.

4th, 5th, and Purdy Street Reconstruction Phase IV (2017)

- AECOM has the basic street and sidewalk plan and profiles prepared and has determined sizing and intake locations for the storm sewer. They will continue work on designing the utilities and adding details to the plans. Mark Durbahn is planning to present preliminary plans to the city council on December 20, 2016.
- Plans are expected to be ready for consideration by the city council on February 7, 2017. Bid opening is tentatively planned for March 2, 2017.

Emergency Services Facility (2017)

- Chief Trumbauer and myself met with StruXture and other engineers on November 16 and November 30 to address questions and concerns generated during development of the design drawings. StruXture will be presenting design drawings and cost estimate at the council meeting on December 6, 2016.
- Plans are expected to be ready for consideration by the city council on February 7, 2017. Bid opening is tentatively planned for March 2, 2017.

Utility Billing Report

December 2016

Accounts Receivable

	Beginning Balance	Billed	Balance Adjustment	Penalties	11/01/2016 thru 11/30/2016 Applied/ Payments	Ending Balance
Grand Total	\$14,692.13					
Billed - Service Charges		\$60,075.13				
Billed - Misc Charges		\$85.00				
Billed - Taxes		\$2,037.23				
Deposit Applied					-\$106.90	
Penalties				\$990.00		
Adjustments - Charges						
Adjustments - Taxes						
Adjustments - Penalties			-\$10.00			
Adjustments - Misc Charges						
Payments					-\$63,564.79	
	\$14,692.13	\$62,197.36	-\$10.00	\$990.00	-\$63,671.69	\$14,197.80

Billing Summary

	Charges	# of Meters	11/01/2016 thru 11/30/2016 Consumption
County Fees	\$1,003.00	1003	
Sewer Service Fee	\$17,067.16	1003	
Sewer Rental Fee	\$14,403.64	1004	3962930
Sewer Only	\$58.20	2	
Water Usage Fee	\$16,324.55	1045	4293830
Water Service Fee	\$11,218.58	1018	
Penalty	\$980.00		
Miscellaneous Charges	\$85.00		
Tax	\$2,037.23		
Deposit Applied	-\$106.90		
Total	\$63,070.46		

Nonbilled Meters

	ID #	Previous	Present	November 1st Bill Consumption
Jesup Ambulance Building	9501428	661	662	100
Buchanan County Shop	71288616	1165	1167	200
Jesup Fire Station	12601713	2723	2724	100
Jesup City Hall	83347965	1662	1678	1600
Jesup Public Library	5104848	6333	6346	1300
Jesup Public Works Dept	9572107	434	445	1100
Soccer Irrigation	82964061	6694	6741	47000
Soccer Complex	80818875	99988	99997	900
Total Nonbilled				52300
Construction Usage				25000
Bulk Water				4000

Gallons Pumped	4,998,000	
Gallons Metered	4,375,130	
Unaccounted Water	622,870	12.5%

CHANGE ORDER NO. 2

Owner City of Jesup, Iowa Date December 2, 2016
Project 4th, 5th and Purdy Street Reconstruction, Phase III
Owner's Contract No. _____ Contractor: Jesup Land Improvement, Inc.
Date of Contract Start _____ \$ _____

You are directed to make the following changes in the Contract Documents. Description:
Final adjustments to authorized quantities.

Reason for Change Order:
Project closeout.

CONTRACT PRICE
To substantial
completion

CONTRACT TIMES (Calendar Days)
To final
completion

Original:	\$ <u>472,508.76</u>	Original Completion Date:	<u>9/15/2016</u>
Previous CIO's (DEDUCT):	\$ <u>9,097.45</u>	Previous CIO's (ADD/DEDUCT):	<u>0 Days</u>
This C.O. (ADD):	\$ <u>10,237.36</u>	This C.O. (ADD/DEDUCT):	<u>0 Days</u>
Contract Price with all approved Change Orders:	\$ <u>473,648.67</u>	REVISED:	<u>None</u>
		Revised Completion Date:	<u>9/15/2016</u>

It is agreed by the Contractor that this Change Order includes any and all costs associated with or resulting from the change(s) ordered herein, including all impact, delays, and acceleration costs. Other than the dollar amount and time allowance listed above, there shall be no further time or dollar compensation as a result of this Change Order.

THIS DOCUMENT SHALL BECOME AN AMENDMENT TO THE CONTRACT AND ALL STIPULATIONS AND COVENANTS OF THE CONTRACT SHALL APPLY HERETO.

APPROVED:

By: _____ Date _____
OWNER (Authorized Signature)

ACCEPTED:

By: _____ Date _____
CONTRACTOR (Authorized Signature)

AECOM
60485022 / 2
Project Change
Number Order No

4TH, 5TH AND PURDY STREET RECONSTRUCTION PHASE 3

City of Jesup, Iowa

Date: December 2, 2016

Change Order #2

Item No.	Description	Unit	Unit Cost	Change in Quantity	Change in Contract Price
Change in Existing Quantities					
3	SPECIAL COMPACTION OF SUBGRADE	STA	\$ 550.00	-2.91	-\$1,600.50
4	SUBGRADE STABILIZATION MATERIAL, GEOGRID	SY	\$ 1.60	-1772.93	-\$2,836.69
5	MODIFIED SUBBASE	CY	\$ 6.40	-198.22	-\$1,268.61
7	AGGREGATE, ROADWAY COVER, 1/2 IN.	TON	\$ 150.00	35.6	\$5,340.00
9	GRANULAR SURFACING ON ROAD, CLASS A CRUSHED STONE	TON	\$ 17.05	71.78	\$1,223.85
12	MANHOLE ADJUSTMENT, MINOR	EACH	\$ 750.00	-1	-\$750.00
20	CURB AND GUTTER, P.C. CONCRETE, 2.5 FT.	LF	\$ 17.50	37	\$647.50
21	DRIVEWAY, P.C. CONCRETE, 6 IN.	SY	\$ 39.50	26.77	\$1,057.42
22	REMOVAL OF PAVED DRIVEWAY	SY	\$ 2.05	-158.69	-\$325.31
26	TRENCH FOUNDATION	TON	\$ 9.00	527.71	\$4,749.39
31	WATER SERVICE LINE, COPPER 3/4 IN.	LF	\$ 20.00	-41	-\$820.00
38	CRUSHED RECLAIMED ASPHALT PAVEMENT	TON	\$ 23.50	205.12	\$4,820.32
Total Change Order					\$10,237.36

**RESOLUTION NO. 2017-
RESOLUTION ACCEPTING IMPROVEMENTS –
4th, 5th & PURDY STREET RECONSTRUCTION PHASE III PROJECT**

Council Member _____ introduced the following Resolution entitled “RESOLUTION ACCEPTING IMPROVEMENTS 4TH, 5TH & PURDY STREET RECONSTRUCTION PHASE III PROJECT” and moved its adoption. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES:
NAYS:

Whereupon the Mayor declared the following Resolution duly adopted:

WHEREAS, on April 4, 2016, Jesup Iowa, entered into contract with Jesup Land Improvement Company, of Jesup, IA, for the construction of the 4th, 5th & Purdy Street Reconstruction Phase III Project, within the City, as therein described; and

WHEREAS, the contractor has fully completed the construction of the improvements, known as the Jesup, Iowa 4th, 5th & Purdy Street Reconstruction Phase III Project, in accordance with the terms and conditions of the contract and plans and specification, as shown by the certificate of the Engineer filed with the Clerk on December 1, 2016.

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

Section 1. That the report of the Engineer be and the same is hereby approved and adopted and the improvements are hereby accepted as having been fully completed in accordance with the plans, specifications and contract. The total contract cost of the improvements payable under said contract is hereby determined to be \$ 463,411.31.

Section 2. The total project cost including construction, engineering, legal and administrative costs are determined to be \$ 536,237.12.

PASSED AND ADOPTED THIS 6TH DAY OF DECEMBER 2016

Larry Thompson
Mayor

Attest:

Koley Mead
City Clerk

**4TH, 5TH, AND PURDY STREET
RECONSTRUCTION PH III
JESUP LAND IMPROVEMENT
PAY ESTIMATE #7
JESUP, IOWA**

Period Ending: December 2, 2016

Contractor: Jesup Land Improvement

Item	Description	Units	Unit Cost	Original Contract		Authorized		Completed		% Of Item Complete
				Quantity	Contract \$ Amount	Quantity	Authorized \$ Amount	Quantity	Cost	
1	EXCAVATION, CLASS 10, WASTE	CY	\$5.26	2854.6	\$ 15,015.20	2,855	\$ 15,015.20	2,855	\$ 15,015.20	100.0%
2	TOPSOIL, FURNISH AND SPREAD	CY	\$20.22	445.1	\$ 8,999.92	445.1	\$ 8,999.92	445.1	\$ 8,999.92	100.0%
3	SPECIAL COMPACTION OF SUBGRADE	STA	\$550.00	11.7	\$ 6,407.50	8.74	\$ 4,807.00	8.74	\$ 4,807.00	100.0%
4	SUBGRADE STABILIZATION MATERIAL, GEOGRID	SY	\$1.60	3,939.6	\$ 6,303.36	2,166.67	\$ 3,466.67	2,166.67	\$ 3,466.67	100.0%
5	MODIFIED SUBBASE	CY	\$6.40	306.8	\$ 1,963.52	108.58	\$ 694.91	108.58	\$ 694.91	100.0%
6	STANDARD OR SLIP FORM PORTLAND CEMENT CONCRETE PAVEMENT, CLASS C, CLASS 3 DURABILITY, 7 IN.	SY	\$48.75	651.5	\$ 31,760.63	651.5	\$ 31,760.63	651.50	\$ 31,760.63	100.0%
7	AGGREGATE, ROADWAY COVER, 1/2 IN.	TON	\$150.00	42.4	\$ 6,360.00	78.0	\$ 11,700.00	78.00	\$ 11,700.00	100.0%
8	BINDER BITUMEN, MC-3000	GAL	\$3.05	2,210.0	\$ 6,740.50	2,210.0	\$ 6,740.50	2,210.00	\$ 6,740.50	100.0%
9	GRANULAR SURFACING ON ROAD, CLASS A CRUSHED STONE	TON	\$17.05	1,924.8	\$ 32,817.84	1,996.6	\$ 34,041.69	1,996.58	\$ 34,041.69	100.0%
10	SURFACING, DRIVEWAY, CLASS A CRUSHED STONE	TON	\$16.71	150.0	\$ 2,506.50	150.0	\$ 2,506.50	150.00	\$ 2,506.50	100.0%
11	INTAKE, SW-507	EACH	\$3,800.00	4.0	\$ 15,200.00	3.0	\$ 11,400.00	3.00	\$ 11,400.00	100.0%
12	MANHOLE ADJUSTMENT, MINOR	EACH	\$750.00	4.0	\$ 3,000.00	3.0	\$ 2,250.00	3.00	\$ 2,250.00	100.0%
13	SUBDRAIN, PERFORATED PLASTIC PIPE, 6 IN. DIA.	LF	\$10.50	2,250.0	\$ 23,625.00	2,250.0	\$ 23,625.00	2,250.00	\$ 23,625.00	100.0%
14	SUBDRAIN OUTLET, DR-303	EACH	\$300.00	16.0	\$ 4,800.00	16.0	\$ 4,800.00	16.00	\$ 4,800.00	100.0%
15	STORM SEWER GRAVITY MAIN, TRENCHED, REINFORCED CONCRETE PIPE (RCP), 2000D (CLASS III), 15 IN.	LF	\$37.00	78.0	\$ 2,886.00	79.0	\$ 2,923.00	79.00	\$ 2,923.00	100.0%
16	STORM SEWER GRAVITY MAIN, TRENCHED, REINFORCED CONCRETE PIPE (RCP), 2000D (CLASS III), 18 IN.	LF	\$40.00	750.0	\$ 30,000.00	492.0	\$ 19,680.00	492.00	\$ 19,680.00	100.0%
17	SANITARY SEWER SERVICE STUB, POLYVINYL CHLORIDE PIPE (PVC), 4 IN.	LF	\$28.00	615.0	\$ 17,220.00	615.0	\$ 17,220.00	615.00	\$ 17,220.00	100.0%
18	SANITARY SEWER SERVICE SADDLE	EACH	\$550.00	22.0	\$ 12,100.00	22.0	\$ 12,100.00	22.00	\$ 12,100.00	100.0%
19	REMOVAL OF PAVEMENT	SY	\$1.00	4,540.3	\$ 4,540.30	4,540.3	\$ 4,540.30	4,540.30	\$ 4,540.30	100.0%
20	CURB AND GUTTER, P.C. CONCRETE, 2.5 FT.	LF	\$17.50	1,970.0	\$ 34,475.00	2,007.0	\$ 35,122.50	2,007.00	\$ 35,122.50	100.0%
21	DRIVEWAY, P.C. CONCRETE, 6 IN.	SY	\$39.50	981.9	\$ 38,785.05	1,008.7	\$ 39,842.47	1,008.67	\$ 39,842.47	100.0%
22	REMOVAL OF PAVED DRIVEWAY	SY	\$2.05	863.3	\$ 1,769.68	704.6	\$ 1,444.37	704.57	\$ 1,444.37	100.0%
23	REMOVE AND REINSTALL SIGN AS PER PLAN	EACH	\$50.00	4.0	\$ 200.00	4.0	\$ 200.00	4.00	\$ 200.00	100.0%
24	TRAFFIC CONTROL	LS	\$1,800.00	1.0	\$ 1,800.00	1.0	\$ 1,800.00	1.00	\$ 1,800.00	100.0%
25	MOBILIZATION	LS	\$8,800.00	1.0	\$ 8,800.00	1.0	\$ 8,800.00	1.00	\$ 8,800.00	100.0%
26	TRENCH FOUNDATION	TON	\$9.00	250.0	\$ 2,250.00	777.7	\$ 6,999.39	777.71	\$ 6,999.39	100.0%
27	WATER MAIN, TRENCHED, DUCTILE IRON PIPE (DIP), 4 IN.	LF	\$40.00	74.4	\$ 2,976.00	66.9	\$ 2,676.00	66.90	\$ 2,676.00	100.0%
28	WATER MAIN, TRENCHED, DUCTILE IRON PIPE (DIP), 6 IN.	LF	\$32.00	510.4	\$ 16,332.80	521.2	\$ 16,678.40	521.20	\$ 16,678.40	100.0%
29	WATER MAIN, TRENCHED, DUCTILE IRON PIPE (DIP), 12 IN.	LF	\$51.00	421.5	\$ 21,496.50	424.6	\$ 21,654.60	424.60	\$ 21,654.60	100.0%
30	WATER SERVICE RECONNECTION, COPPER 3/4 IN.	EACH	\$1,250.00	22.0	\$ 27,500.00	21.0	\$ 26,250.00	21.00	\$ 26,250.00	100.0%
31	WATER SERVICE LINE, COPPER 3/4 IN.	LF	\$20.00	616.0	\$ 12,320.00	566.0	\$ 11,320.00	566.00	\$ 11,320.00	100.0%
32	FITTINGS BY WEIGHT, DUCTILE IRON	LB	\$13.00	899.0	\$ 11,687.00	546.0	\$ 7,098.00	546.00	\$ 7,098.00	100.0%
33	VALVE, GATE, DIP, 6 IN.	EACH	\$1,100.00	2.0	\$ 2,200.00	2.0	\$ 2,200.00	2.00	\$ 2,200.00	100.0%
34	VALVE, GATE, DIP, 12 IN.	EACH	\$2,250.00	2.0	\$ 4,500.00	2.0	\$ 4,500.00	2.00	\$ 4,500.00	100.0%

Period Ending: December 2, 2016

Contractor: Jesup Land Improvement

Item	Description	Units	Unit Cost	Original Contract		Authorized		Completed		% Of Item Complete
				Quantity	Contract \$ Amount	Quantity	Authorized \$ Amount	Quantity	Cost	
35	FIRE HYDRANT ASSEMBLY, WM-201	EACH	\$3,600.00	3.0	\$ 10,800.00	3.0	\$ 10,800.00	3.00	\$ 10,800.00	100.0%
36	FIRE HYDRANT REMOVAL	EACH	\$500.00	2.0	\$ 1,000.00	2.0	\$ 1,000.00	2.00	\$ 1,000.00	100.0%
37	ABANDON AND CAP EXISTING WATER MAIN	EACH	\$600.00	2.0	\$ 1,200.00	2.0	\$ 1,200.00	2.00	\$ 1,200.00	100.0%
38	CRUSHED RECLAIMED ASPHALT PAVEMENT	TON	\$23.50	646.2	\$ 15,185.47	851.3	\$ 20,005.79	851.31	\$ 20,005.79	100.0%
39	SUBDRAIN SERVICE TEE	UNIT	\$800.00	22.0	\$ 17,600.00	22.0	\$ 17,600.00	22.00	\$ 17,600.00	100.0%
40	REMOVE AND REINSTALL MAILBOXES	EACH	\$50.00	21.0	\$ 1,050.00	21.0	\$ 1,050.00	21.00	\$ 1,050.00	100.0%
41	MAINTENANCE OF SOLID WASTE COLLECTION	LS	\$1,000.00	1.0	\$ 1,000.00	1.0	\$ 1,000.00	1.00	\$ 1,000.00	100.0%
42	MULCHING, WOOD CELLULOSE FIBER	ACRE	\$3,950.00	0.6	\$ 2,172.50	0.6	\$ 2,172.50	0.55	\$ 2,172.50	100.0%
43	SEEDING AND FERTILIZING (URBAN)	ACRE	\$5,750.00	0.6	\$ 3,162.50	0.6	\$ 3,162.50	0.55	\$ 3,162.50	100.0%
CHANGE ORDERS										
8001	INTAKE, SW-541	EACH	\$ 4,200.00			1.0	\$ 4,200.00	1.00	\$ 4,200.00	100.0%
8002	WATER SERVICE RECONNECTION, HDPE 1-1/2 IN.	EACH	\$ 1,400.00			1.0	\$ 1,400.00	1.00	\$ 1,400.00	100.0%
8003	WATER SERVICE LINE, BORED, HDPE 1-1/2 IN.	LF	\$ 24.19			215.0	\$ 5,200.85	215.00	\$ 5,200.85	100.0%
TOTAL					\$ 472,508.76		\$ 473,648.67		\$ 473,648.67	100.0%

(*) Payment for Stockpiled Materials


 AECOM 12/2/16
Date

Jesup Land Improvement has waived the right to sign partial pay estimates.

AUTHORIZED AMOUNT	\$ 473,648.67
TOTAL EARNED TO DATE	\$ 473,648.67
LESS 5% RETAINAGE	
SUBTOTAL	\$ 473,648.67
LESS PREVIOUS PAYMENT	\$449,966.24
DUE THIS ESTIMATE	\$ 23,682.43

**RESOLUTION NO. 2017-
RESOLUTION APPROVING PAYMENT FOR 4th, 5TH AND PURDY
STREET RECONSTRUCTION PHASE III PROJECT**

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF JESUP,
BUCHANAN COUNTY, IOWA:

TO-WIT: 5TH AND CHURCH STREET WATER & SEWER IMPROVEMENTS PHASE
II PROJECT

Portion of the project:	<u>All</u>
Payment number:	<u>Seven</u>
Final Contract amount:	<u>\$ 473,648.67</u>
Total Earned to Date:	<u>\$ 473,648.67</u>
Retainage:	<u>\$</u>
Less Previous Payments	<u>\$ 449,966.24</u>
Final amount approved:	<u>\$ 23,682.43</u>

PASSED AND APPROVED THIS 6th DAY OF DECEMBER 2016.

Larry Thompson
Mayor

Attest:

Koley Mead
City Clerk

FEHR GRAHAM

ENGINEERING & ENVIRONMENTAL

November 9, 2016

City of Jesup
791 6th Street
PO Box 592
Jesup, IA 50648-0592

Re: Letter Recommending Acceptance
5th and Church Street Water & Sewer Improvements, Jesup, IA
Project No. 15-838

Dear Mayor Thompson and Council Members:

Construction work on this project was started in July, 2016 and completed by November 4, 2016. Work was done in substantial compliance with the terms of the Contract, Plans, Specifications, and Contract Change Orders #1 - #5 for the project. With these change orders, the project's total construction cost was revised from \$351,168.65 to \$391,353.12. The opinion of probable cost at the time of the letting was \$391,834.50.

After direct observations and review of the project, I note that the work of constructing the project has been completed by the Contractor and it is recommended that the Owner accept it. Once the project is accepted, final payment can be made to Ray's Excavating, LLC (the Contractor) after waiting a minimum of thirty days. The Contractor has a two-year maintenance bond on this project with the period starting with the City's acceptance of the project.

As Engineer for the project, I hereby certify that we have reviewed the completed work and that the above information is correct to the best of my knowledge and recommend that the City formally accept the project.

Respectfully submitted,

Fehr Graham



Lucas J. Elsbernd, PE
Project Engineer

LJE:amr

**RESOLUTION NO. 2017-
RESOLUTION ACCEPTING IMPROVEMENTS –
5th & CHURCH STREET WATER & SEWER IMPROVEMENTS
PROJECT**

Council Member _____ introduced the following Resolution entitled “RESOLUTION ACCEPTING IMPROVEMENTS 5TH & CHURCH STREET WATER & SEWER IMPROVEMENTS” and moved its adoption. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES:

NAYS:

Whereupon the Mayor declared the following Resolution duly adopted:

WHEREAS, on March 1, 2016, Jesup Iowa, entered into contract with Ray’s Excavating, LLC, of Edgewood, IA, for the construction of the 5th & Church Street Water & Sewer Improvements Project, within the City, as therein described; and

WHEREAS, the contractor has fully completed the construction of the improvements, known as the Jesup, Iowa 5th & Church Street Water & Sewer Improvements Project, in accordance with the terms and conditions of the contract and plans and specification, as shown by the certificate of the Engineer filed with the Clerk on October 26, 2015.

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

Section 1. That the report of the Engineer be and the same is hereby approved and adopted and the improvements are hereby accepted as having been fully completed in accordance with the plans, specifications and contract. The total contract cost of the improvements payable under said contract is hereby determined to be \$ 391,353.12.

Section 2. The total project cost including construction, engineering, legal and administrative costs are determined to be \$ 478,526.08.

PASSED AND ADOPTED THIS 6TH DAY OF DECEMBER 2016

Larry Thompson
Mayor

Attest:

Koley Mead
City Clerk

PARTIAL PAY ESTIMATE NUMBER SIX - FINAL
5TH STREET AND CHURCH STREET WATER & SEWER IMPROVEMENTS, JESUP, IOWA
PROJECT NO. 15-838

Name of Contractor: Ray's Excavating, LLC 404 East Union St PO Box 51 Edgewood, IA 52042-0051					Name of Owner: City of Jesup 791 6th Street PO Box 592 Jesup, IA 50648-0592				
Date of Completion: Original: May 13, 2017 Revised:				Amount of Contract: Original: \$ 351,168.65 Revised: \$ 391,353.12 * *through Contract Change Order 5			Dates of Estimate: From: November 4, 2016 Through: November 4, 2016		
Item	Code	Description	Quantity	Unit	Unit Price	This Period		Total To Date	
						Quantity	Amount	Quantity	Amount
BID ITEMS									
1	1070-206-A-3	TRAFFIC CONTROL	1	LS	\$5,000.00		\$ -	1	\$ 5,000.00
2*	2010-108-A-1	CLEARING AND GRUBBING	327.2	UNITS	\$15.00		\$ -	327.2	\$ 4,908.00
3*	2010-108-E-1	CLASS 10 EXCAVATION	387	CY	\$7.50		\$ -	387	\$ 2,902.50
4*	2010-108-I-0	SUBBASE, SPECIAL BACKFILL	1922.02	TON	\$18.00		\$ -	1922.02	\$ 34,596.36
5*	4010-108-E-1	SANITARY SEWER SERVICE SADDLE, 4"	5	EA	\$85.00		\$ -	5	\$ 425.00
6*	4010-108-E-1	SANITARY SEWER SERVICE SADDLE, 6"	4	EA	\$110.00		\$ -	4	\$ 440.00
7*	4010-108-E-2	SANITARY SEWER SERVICE, 4", REMOVE & REPLACE	266	LF	\$28.00		\$ -	266	\$ 7,448.00
8*	4010-108-E-2	SANITARY SEWER SERVICE, 6", REMOVE & REPLACE	96	LF	\$29.00		\$ -	96	\$ 2,784.00
9	4020-108-A-1	STORM SEWER PIPE, RCP, 15"	148	LF	\$24.00		\$ -	148	\$ 3,552.00
10	4020-108-A-1	STORM SEWER PIPE, RCP, 18"	651	LF	\$26.00		\$ -	651	\$ 16,926.00
11*	4040-108-A-1	SUBDRAIN, HDPE, 6"	1341	LF	\$13.00		\$ -	1341	\$ 17,433.00
12*	4040-108-C-1	SUBDRAIN CLEANOUT, TYPE A-2, 6"	6	EA	\$250.00		\$ -	6	\$ 1,500.00
13*	4040-108-D-1	SUBDRAIN CONNECTIONS	6	EA	\$150.00		\$ -	6	\$ 900.00
14*	4040-108-E-1	STORM SEWER SERVICE STUB, HDPE, 4"	226	LF	\$12.00		\$ -	226	\$ 2,712.00
15	4040-108-E-1	STORM SEWER SERVICE STUB, HDPE, 6"	50	LF	\$20.00		\$ -	50	\$ 1,000.00
16	5010-108-A-1	WATER MAIN, DIP, 4"	30	LF	\$39.00		\$ -	30	\$ 1,170.00
17	5010-108-A-1	WATER MAIN, DIP, 6"	1267	LF	\$31.00		\$ -	1267	\$ 39,277.00
18	5010-108-A-1	WATER MAIN, DIP, 8"	380	LF	\$39.00		\$ -	380	\$ 14,820.00
19	5010-108-C-2	DIP FITTINGS	1065	LBS	\$8.50		\$ -	1065	\$ 9,052.50
20	5010-108-D-1	WATER SERVICE, CORPORATION AND CURB STOP	12	EA	\$300.00		\$ -	12	\$ 3,600.00
21*	5010-108-D-2	WATER SERVICE LINE, COPPER, 3/4"	335	LF	\$16.00		\$ -	335	\$ 5,360.00

Item	Code	Description	Quantity	Unit	Unit Price	This Period		Total To Date	
						Quantity	Amount	Quantity	Amount
22	5010-108-E-0	CONNECTION TO EXISTING WATER MAIN	6	EA	\$ 250.00		\$ -	6	\$ 1,500.00
23*	5020-108-A-1	WATER VALVE, GATE, 6"	6	EA	\$ 725.00		\$ -	6	\$ 4,350.00
24	5020-108-A-1	WATER VALVE, GATE, 8"	1	EA	\$ 1,250.00		\$ -	1	\$ 1,250.00
25	5020-108-C-1	FIRE HYDRANT ASSEMBLY	3	EA	\$ 3,000.00		\$ -	3	\$ 9,000.00
26	6010-108-A-1	STORM SEWER MANHOLE, SW-401	2	EA	\$ 2,250.00		\$ -	2	\$ 4,500.00
27*	6010-108-B-1	STORM SEWER INTAKE, SW-507	2	EA	\$ 3,500.00		\$ -	2	\$ 7,000.00
28*	6010-108-B-1	STORM SEWER INTAKE, SW-541	6	EA	\$ 4,000.00		\$ -	6	\$ 24,000.00
29	6010-108-E-1	MANHOLE ADJUSTMENT, MINOR	3	EA	\$ 250.00		\$ -	3	\$ 750.00
30	6010-108-G-1	CONNECTION TO EXISTING INTAKE	1	EA	\$ 350.00		\$ -	1	\$ 350.00
31*	7010-108-E-1	CURB & GUTTER, PCC, 30" WIDE, 6" THICK	2710.4	LF	\$ 16.50		\$ -	2710.4	\$ 44,721.60
32*	7030-108-A-1	REMOVAL OF SIDEWALK OR DRIVEWAY, PCC	908.9	SY	\$ 6.00		\$ -	908.9	\$ 5,453.40
33*	7030-108-E-1	SIDEWALK, PCC, 4" THICK	416.7	SY	\$ 37.00		\$ -	416.7	\$ 15,417.90
34*	7030-108-E-1	SIDEWALK, PCC, 6" THICK	267.9	SY	\$ 40.00		\$ -	267.9	\$ 10,716.00
35*	7030-108-G-1	DETECTABLE WARNING	178	SF	\$ 35.00		\$ -	178	\$ 6,230.00
36*	7030-108-H-1	DRIVEWAY, PCC, 6" THICK	449.2	SY	\$ 40.00		\$ -	449.2	\$ 17,968.00
37*	7030-108-H-2	DRIVEWAY, GRANULAR, 6" THICK	13.83	TON	\$ 18.50		\$ -	13.83	\$ 255.86
38*	7040-108-I-0	CURB & GUTTER, REMOVAL	2890.4	LF	\$ 7.50		\$ -	2890.4	\$ 21,678.00
39*	7060-108-A-1	BITUMINOUS SINGLE SEAL COAT		SY	\$ 9.70		\$ -		\$ -
40*	9010-108-A-1	SEEDING, FERTILIZING, AND MULCHING	1	LS	\$ 12,000.00		\$ -	1	\$ 12,000.00
41	9040-108-A-2	STORMWATER POLLUTION PREVENTION PLAN, MANAGEMENT	1	LS	\$ 4,000.00		\$ -	1	\$ 4,000.00
42	9040-108-T-1	INLET PROTECTION DEVICE	10	EA	\$ 200.00		\$ -	10	\$ 2,000.00
43	11,020-108-A-1	MOBILIZATION	1	LS	\$ 15,000.00		\$ -	1	\$ 15,000.00
44	11,040-108-A-1	MAINTENANCE OF POSTAL SERVICE	1	LS	\$ 1,000.00		\$ -	1	\$ 1,000.00
45	11,040-108-B-1	MAINTENANCE OF SOLID WASTE COLLECTION	1	LS	\$ 2,000.00		\$ -	1	\$ 2,000.00
46*		STREET SAW CUT & REMOVAL	526	SY	\$6.00		\$ -	526	\$ 3,156.00
47*		TEMPORARY STREET SURFACING, RECLAIMED ASPHALT	50	TON	\$25.00		\$ -	50	\$ 1,250.00
		STORED MATERIALS							\$ -
		TOTAL BID ITEMS					\$ -		\$ 391,353.12

*Modified by Contract Change Order

PARTIAL PAY ESTIMATE NUMBER SIX - FINAL
 5TH STREET AND CHURCH STREET WATER & SEWER IMPROVEMENTS, JESUP, IOWA
 PROJECT NO. 15-838

This Period	Retainer 5.00%	Total to Date
\$ -	Amount Earned	\$ 391,353.12
\$ (19,567.66)	Amount Retained	
XXXXXXXXXXXXXXXXXXXX	Previous Payments	\$ 371,785.46
\$ 19,567.66	Amount Due	\$ 19,567.66

Estimated Percent of Job Completed 100%

Is Contractor's Construction Progress on Schedule? Yes

Submitted By:

 Ray's Excavating, LLC

Approved By:

 City of Jesup

By: _____ Date: _____
 Ray Peterson, Owner

By: _____ Date: _____
 Larry Thompson, Mayor

Recommended By:

 Fehr Graham

By: _____ Date: _____
 Le Ann Even, City Clerk

By: _____ Date: _____
 Lucas J. Elsbernd, P.E., Project Engineer

**RESOLUTION NO. 2017-
RESOLUTION APPROVING PAYMENT FOR 5TH AND CHURCH
STREET WATER & SEWER IMPROVEMENTS PHASE II
PROJECT**

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF JESUP,
BUCHANAN COUNTY, IOWA:

TO-WIT: 5TH AND CHURCH STREET WATER & SEWER IMPROVEMENTS PHASE
II PROJECT

Portion of the project:	<u>All</u>
Payment number:	<u>Six</u>
Final Contract amount:	<u>\$ 391,353.12</u>
Total Earned to Date:	<u>\$ 391,353.12</u>
Retainage:	<u>\$ _____</u>
Less Previous Payments	<u>\$ 371,785.46</u>
Final amount approved:	<u>\$ 19,567.66</u>

PASSED AND APPROVED THIS 6th DAY OF DECEMBER 2016.

Larry Thompson
Mayor

Attest:

Koley Mead
City Clerk

WARNING DEVICE MAINTENANCE AGREEMENT

This Warning Device Maintenance Agreement (“AGREEMENT”) is made and entered into by and between the **CITY OF JESUP IOWA** and the **CHICAGO, CENTRAL & PACIFIC RAILROAD COMPANY**, effective as of the date of latest execution shown below:

KNOWN ALL PERSONS BY THESE PRESENTS:

WHEREAS, the City of Jesup (hereinafter referred to as HIGHWAY AUTHORITY) is a political subdivision organized and existing under the laws of the State of Iowa; that its official mailing address is 791 6th Street, Jesup, Iowa, 50648-0592; and

WHEREAS, the Chicago, Central & Pacific Railroad Company (hereinafter referred to as COMPANY) is a corporation organized and existing under the laws of the State of Delaware and duly authorized to conduct business in the State of Iowa; that it operates a common carrier service by railroad between points in Iowa and between points in other states; that its principal offices are located at 17641 South Ashland Avenue, Homewood, Illinois 60430-1345; and

WHEREAS, the HIGHWAY AUTHORITY has determined that automatic highway traffic control warning devices controlled by prediction circuitry or other necessary track circuit equipment (hereinafter referred to as WARNING DEVICES) as necessary and proper at the locations in the COMPANY tracks in Jesup, Iowa. The HIGHWAY AUTHORITY has submitted a request to the State of Iowa to secure federal funds under 23 USC Section 130 for the costs of construction and installation of the WARNING DEVICES.

WHEREAS, the HIGHWAY AUTHORITY and COMPANY are entering into this AGREEMENT for the purpose of handling the performance and costs of ordinary operation and maintenance for these WARNING DEVICES.

NOW, THEREFORE, in consideration of the stated premises and the mutual covenants and agreements of the parties as herein contained and for other valuable consideration flowing unto the parties, the receipt and sufficiency of which are hereby acknowledged, it is agreed as follows:

- A. The COMPANY agrees to provide for the ordinary operation and maintenance of the WARNING DEVICES using reasonable efforts to keep same in good working order for as long as the HIGHWAY AUTHORITY determines these WARNING DEVICES are adequate and necessary at the location(s) notated below;

1st Street, 307088C, MP 261.60, Dubuque Subdivision

- B. The parties hereto recognize the State of Iowa may provide a portion of the annual maintenance costs of such warning devices from the State of Iowa’s Grade Crossing Safety Fund. The HIGHWAY AUTHORITY shall pay and make whole the COMPANY for any and all remaining costs not paid the COMPANY by the State of Iowa, which include but are not limited to maintenance, renewal, inspection, and damages to and associated with the existence of these WARNING

DEVICES being installed under this AGREEMENT. The COMPANY's bills to the HIGHWAY AUTHORITY for reimbursement of remaining costs shall be at the COMPANY's standard additives at the full applicable rates and surcharges then in effect and approved by the Federal Highway Administration.

- C. Once installed, and except as provided in Section B above, the WARNING DEVICES shall not be removed unless such devices are determined by the HIGHWAY AUTHORITY to be no longer necessary. Upon that determination, the COMPANY may elect to remove or relocate these devices at the HIGHWAY AUTHORITY's expense.

In the event the COMPANY's track at the WARNING DEVICES is abandoned or removed by the COMPANY within ten (10) years from formal acceptance of installation by the HIGHWAY AUTHORITY, the COMPANY shall relocate the applicable WARNING DEVICES to another location on the COMPANY as determined by the HIGHWAY AUTHORITY. Once relocated, the terms and conditions of this AGREEMENT shall apply with respect to any and all costs not paid the COMPANY by the State of Iowa, which include but are not limited to maintenance, renewal, inspection, and damages to and associated with the existence of these WARNING DEVICES.

If these warning devices are not relocated, the COMPANY may either deliver the removed warning devices, or pay the net salvage value to the HIGHWAY AUTHORITY for the value of the materials salvaged by the COMPANY.

- D. Should the HIGHWAY AUTHORITY's request for federal funds under 23 USC Section 130 be granted and used, and should the COMPANY thereafter agree to provide materials for the HIGHWAY AUTHORITY's new WARNING DEVICES in compliance with 23 CFR 635.410 and 23 USC 313 as amended by Section 1518 of P.L. 112-141 Buy America Requirements, the COMPANY agrees, without any liability whatsoever, to provide in good faith effort Buy America compliant materials, and further to maintain documentation/certification of all products of iron, steel, or a coating of steel that are incorporated into the WARNING DEVICES for a period of three (3) years after formal acceptance of installation by the HIGHWAY AUTHORITY.

If HIGHWAY AUTHORITY rather elects to secure such materials directly, the COMPANY will also agree to assist HIGHWAY AUTHORITY in their efforts to secure such materials. Any material provided by HIGHWAY AUTHORITY to COMPANY shall meet COMPANY's standards/requirements, and all such provided materials shall be subject to COMPANY inspection and rejection by COMPANY. In the event the HIGHWAY AUTHORITY fails to secure or provide all the necessary material products of iron, steel, or a coating of steel needed by the COMPANY to install the HIGHWAY AUTHORITY's new WARNING DEVICES, and the COMPANY is able and willing to provide such needed materials, the HIGHWAY AUTHORITY shall separately reimburse COMPANY directly for all such materials.

The HIGHWAY AUTHORITY agrees to hold the COMPANY harmless and make it whole for any failure of the COMPANY provided materials to the HIGHWAY AUTHORITY to be in compliance with 23 CFR 635.410 and 23 USC 313 as amended by Section 1518 of P.L. 112-141 Buy America Requirements.

It is agreed between the COMPANY and HIGHWAY AUTHORITY to incorporate by reference the "WHEREAS" clauses set forth above as if fully set forth herein, and each party agrees to be fully bound thereby.

This AGREEMENT is binding upon all successors and assigns, and constitutes the ENTIRE agreement and understanding between the COMPANY and the HIGHWAY AUTHORITY and supersedes all other offers, negotiations, and agreements. Modifications to this AGREEMENT, and amendments or addenda thereto, must be agreed upon in writing by both parties and executed by both parties.

IN WITNESS WHEREOF, the parties have executed this AGREEMENT after being duly authorized to do so.

Authorized by the Mayor of the City of Jesup, Buchanan County, Iowa, on the ____ day of _____, 2016, per Resolution _____ and executed by _____, the Mayor of the City of Jesup acting by and on behalf of City of Jesup, Iowa, this the ____ day of _____, 2016.

City of Jesup

BY: _____
Mayor, City of Jesup

ATTEST:

Clerk, City of Jesup

Approved by _____, _____,
of the Chicago, Central & Pacific Railroad Company, this the ____ day of _____, 2016.

BY: _____
Regional Chief Engineer

CITY OF JESUP

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

JUNE 30, 2016

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City of Jesup

Officials

(Before January 2016)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
David Bishop	Mayor	January 2016
Darren Engbretson	Mayor Pro Tem	January 2016
Jill Chemin	Council Member	January 2018
John Crawford	Council Member	January 2016
Richard Mott	Council Member	January 2016
Melissa Trumbauer	Council Member	January 2018
LeAnn Even	City Clerk	Indefinite
Koley Mead	Deputy City Clerk	Indefinite
Chris Even	Public Works Director	Indefinite
Carter Stevens	City Attorney	Indefinite

(After January 2016)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Larry Thompson	Mayor	January 2018
Dawn Vogel	Mayor Pro Tem	January 2020
Jill Chemin	Council Member	January 2018
Russ Solomon	Council Member	January 2020
Richard Mott	Council Member	January 2020
Melissa Trumbauer	Council Member	January 2018
LeAnn Even	City Clerk	Indefinite
Koley Mead	Deputy City Clerk	Indefinite
Chris Even	Public Works Director	Indefinite
Carter Stevens	City Attorney	Indefinite

City of Jesup

RFSW Ridihalgh Fuelling Snitker Weber & Co.

C E R T I F I E D P U B L I C A C C O U N T A N T S

James R. Ridihalgh, CPA
Gene L. Fuelling, CPA
Donald A. Snitker, CPA
Donald A. Weber, CPA

Jeremy P. Lockard, CPA
Alan W. Flick, CPA
Brent A. Waters, CPA

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Jesup, Iowa, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Jesup as of June 30, 2016, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

14 East Charles Street * PO Box 639
Oelwein, Iowa 50662
Phone: (319) 283-1173
Fax: (319) 283-2799

641 Young Street * PO Box 602
Jesup, Iowa 50648
Phone: (319) 827-6600
Fax: (319) 827-2121

819 First Street East
Independence, Iowa 50644
Phone: (319) 334-4211
Fax: (319) 334-6454

rfsw.com

Basis of Accounting

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

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Jesup's basic financial statements. We previously audited in accordance with the standards referred to in the third paragraph of this report, the financial statements for the three years ended June 30, 2015 (which are not presented herein) and expressed an unmodified opinion on those financial statements which were prepared on the basis of cash receipts and disbursements. The financial statements and supplemental data for the years ended June 30, 2007 through June 30, 2012 (which are not presented herein) were audited by other auditors in accordance with the standards referred to in the third paragraph of this report. These auditors expressed unqualified opinions on those financial statements and supplemental data. The supplementary information included in Schedules 1 through 6, is presented for the purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The other information, Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions on pages 7 through 12 and 31 through 36, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 18, 2016 on our consideration of the City of Jesup's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Jesup's internal control over financial reporting and compliance.

Ridihalgh, Fuelling, Snitker, Weber & Co., P.C.

RIDIHALGH, FUELLING, SNITKER, WEBER, & CO., P.C.

November 18, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Jesup provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2016. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

2016 FINANCIAL HIGHLIGHTS

- The City's total receipts for governmental activities decreased approximately \$232,440 over fiscal year 2015. The total cost of all governmental activities programs and services increased approximately \$576,077. The decrease in receipts was primarily the result of receiving note proceeds of \$383,417 in 2015.
- The City's governmental activities cash balance at June 30, 2016 decreased approximately \$124,302, from June 30, 2015.
- The cost of all governmental activities this year was approximately \$2,885,969 compared to approximately \$2,309,892 last year. The amount taxpayers ultimately financed for these activities was approximately \$2,337,678 because some of the cost was paid by those directly benefited from the programs (\$130,072) or by other governments and organizations which subsidized certain programs with grants, contributions and restricted interest (\$418,219).

USING THIS ANNUAL REPORT

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

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

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

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

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

Other Information further explains and supports the financial statements with a comparison of the City's budget for the year and the City's proportionate share of the net pension liability and related contributions.

Supplementary Information provides detailed information about the non-major governmental funds and the City's indebtedness.

BASIS OF ACCOUNTING

The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statement

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

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

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

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

Fund Financial Statements

The City has two kinds of funds:

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

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

2. Proprietary funds account for the City's Enterprise Funds. Enterprise Funds are used to report business type activities. The City maintains two Enterprise Funds to provide separate information for the Water and Sewer Funds, considered to be major funds of the City.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of financial position. The City's cash balance for governmental activities decreased from a year ago, decreasing from approximately \$2.252 million to approximately \$2.127 million. The analysis that follows focuses on the changes in cash basis net position of governmental activities.

Changes in Cash Basis Net Position of Governmental Activities

	<u>Year ended June 30,</u>	
	<u>2016</u>	<u>2015</u>
Receipts:		
Program Receipts		
Charges for service	130,072	119,181
Operating grants, contributions and restricted interest	407,519	343,077
Capital grants, contributions and restricted interest	10,700	2,000
General Receipts		
Property and other city tax	1,310,814	1,275,683
Tax increment financing	0	23,448
Local option sales tax	209,980	218,133
Unrestricted interest on investments	9,316	5,035
Bond proceeds	13,900	383,417
Other general receipts	224,368	179,136
Total receipts	<u>2,316,670</u>	<u>2,549,110</u>
Disbursements:		
Public safety	649,112	645,603
Public works	557,356	549,071
Health and social services	2,000	2,000
Culture and recreation	237,435	228,312
Community and economic development	7,489	7,458
General government	181,416	189,858
Debt service	555,237	520,638
Capital projects	695,924	166,952
Total disbursements	<u>2,885,969</u>	<u>2,309,892</u>
Change in cash basis net position before transfers	(569,299)	239,218
Transfers, net	444,996	280,934
Change in cash basis net position	(124,303)	520,152
Cash basis net position beginning of year	<u>2,251,524</u>	<u>1,731,371</u>
Cash basis net position end of year	<u>2,127,221</u>	<u>2,251,523</u>

The City's total receipts for governmental activities were approximately \$2,316,670. The total cost of all programs and services was approximately \$2,885,969, with no new programs added this year. The decrease in receipts was primarily the result of receiving note proceeds of \$383,417 in 2015. The cash basis position of the City's governmental activities decreased approximately \$124,303 from June 30, 2015.

As shown in the Cash Basis Statement of Activities and Net Position, the amount taxpayers ultimately financed for these activities was approximately \$2,337,678 because some of the cost was paid by those directly benefited from the programs (\$130,072) or by other governments and organizations which subsidized certain programs with grants, contributions and restricted interest (\$418,219).

Changes in Cash Basis Net Position of Business Type Activities

	<u>Year ended June 30,</u>	
	2016	2015
Receipts:		
Program Receipts		
Charges for service		
Water	366,035	386,644
Sewer	348,583	297,472
General Receipts		
Sale of Assets	1,570	0
Unrestricted interest on investments	4,147	1,796
Total receipts	720,335	685,912
Disbursements:		
Water	151,644	200,017
Sewer	190,265	186,846
Total disbursements	341,909	385,863
Increase in cash basis net position before transfers	378,426	300,049
Transfers, net	(444,996)	(280,934)
Change in cash basis net position	(68,570)	19,115
Cash basis net position beginning of year	522,249	503,132
Cash basis net position end of year	455,679	522,247

Total business type activities receipts for the year were approximately \$720,335 compared to approximately \$685,912 last year.

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

As the City of Jesup completed the year, its governmental funds reported a combined fund balance of \$2,127,221, a decrease of \$124,302 from last year's total of \$2,251,523.

- The General Fund cash balance increased \$5,401 over the prior year to \$1,129,279.
- The Special Revenue, Road Use Tax Fund increased \$4,614 over the prior year to \$58,703.
- The Special Revenue, Local Option Sales Tax Fund increased \$9,494 over the prior year to \$199,838.

- The Debt Service Fund cash balance increased \$11,110 over the prior year to \$20,053.
- The Capital Project, 4th, 5th & Purdy Street Project Fund had a cash balance of \$99,908 at the end of the fiscal year, which represents a decrease of \$244,885 from the prior year. This decrease is due to completion and payment for phase I and phase II of the project.
- The Capital Project, 5th & Church Street Project Fund increased \$246,527 over the prior year to \$317,560. This increase is due to transfers from other funds and anticipation of project completion and payment.

INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

- The Water Fund cash balance decreased \$3,043 from the prior year to \$160,103.
- The Sewer Fund had a cash balance of \$257,451 at the end of the fiscal year, which represents a decrease of \$65,526 from the prior year.

BUDGETARY HIGHLIGHTS

Over the course of the year, the City amended its budget one time. The amendment was approved on May 3, 2016. The amendment provided for additional disbursements in certain City departments. The City had sufficient cash balances to absorb these additional costs.

The City's receipts were \$14,508 more than budgeted.

Total disbursements were \$960,201 less than the amended budget. Actual disbursements for the public works, business type activities and capital projects functions were \$8,428, \$289,921 and \$436,682, respectively, less than the amended budget. This was primarily due to major capital project disbursements less than anticipated.

During the year ended June 30, 2016, disbursements did not exceed the amount budgeted for any function.

DEBT ADMINISTRATION

At June 30, 2016, the City had \$2,317,000 of outstanding notes and bonds, compared to \$2,805,000 last year, as shown below.

Outstanding Debt at Year-End

	Year ended June 30,	
	2016	2015
General obligation capital loan notes	1,967,000	2,390,000
Local option sales tax revenue bonds	350,000	415,000
Total	2,317,000	2,805,000

The Constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation and local option sales tax revenue debt of \$2,317,000 is significantly below its constitutional debt limit of \$7,296,594.

The City issued \$1,420,000 of general obligation capital loan notes after fiscal year-end to pay costs of constructing street, water, sanitary sewer, storm sewer and water improvements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The City of Jesup's elected, appointed officials and department heads considered many factors when setting the fiscal year 2017 budget, tax rates and fees charged for various City activities.

An increase was budgeted for property and other city tax due to increased taxable property valuations. An increase was budgeted for charges for service as the water and sewer rates were raised in July 2016. An increase was budgeted for the Library levy that was passed at the November, 2013 city election. An increase was budgeted for the Emergency levy in order to assist General Fund expenditures.

General Fund expenditures were increased for purchasing a new cot and chair lift for the ambulance, purchasing playground equipment, and repairs and maintenance to the Library building. Other financing sources and capital projects expenditures were increased for the 4th, 5th, and Purdy Street capital project, the 1st Street Railroad project, and 5th and Church Street capital project.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Clerk/Treasurer, PO Box 592, Jesup, Iowa 50648.

Basic Financial Statements

City of Jesup

Cash Basis Statement of Activities and Net Position

As of and for the year ended June 30, 2016

Functions / Programs:	Disbursements	Program Receipts		
		Charges for Service	Operating Grants, Contributions, and Restricted Interest	Capital Grants, Contributions and Restricted Interest
Governmental activities:				
Public safety	\$ 649,112	112,673	41,739	-
Public works	557,356	12,082	311,420	-
Health & social services	2,000	-	-	-
Culture and recreation	237,435	1,535	21,359	-
Community and economic development	7,489	-	-	-
General government	181,416	3,783	24,699	-
Debt service	555,237	-	8,302	-
Capital projects	695,924	-	-	10,700
Total governmental activities	2,885,969	130,073	407,519	10,700
Business type activities:				
Water	126,085	337,535	-	-
Sewer	190,265	347,744	-	-
Utility deposits/sales tax	25,559	23,842	-	-
Total business type activities	341,909	709,121	-	-
Total	\$ 3,227,878	839,194	407,519	10,700

General Receipts:

Property tax levied for:	
General purposes	
Debt service	
Local option sales tax	
Unrestricted interest on investments	
Bond proceeds, net	
Miscellaneous	
Transfers	
Total general receipts and transfers	
Change in cash basis net position	
Cash basis net position beginning of year	
Cash basis net position end of year	

Cash Basis Net Position

Restricted:	
Expendable:	
Debt service	
Streets	
Local option sales tax	
Capital projects	
Other purposes	
Unrestricted	
Total cash basis net position	

See notes to financial statements

Net (Disbursements) Receipts and Changes in Cash Basis Net Position		
Governmental Activities	Business Type Activities	Total
(494,700)	-	(494,700)
(233,854)	-	(233,854)
(2,000)	-	(2,000)
(214,541)	-	(214,541)
(7,489)	-	(7,489)
(152,934)	-	(152,934)
(546,935)	-	(546,935)
(685,224)	-	(685,224)
<u>(2,337,677)</u>	<u>-</u>	<u>(2,337,677)</u>
-	211,450	211,450
-	157,479	157,479
-	(1,717)	(1,717)
-	367,212	367,212
<u>(2,337,677)</u>	<u>367,212</u>	<u>(1,970,465)</u>
991,602	-	991,602
319,212	-	319,212
209,980	-	209,980
9,316	4,147	13,463
13,900	-	13,900
224,368	7,067	231,435
444,996	(444,996)	-
<u>2,213,374</u>	<u>(433,782)</u>	<u>1,779,592</u>
(124,303)	(66,570)	(190,873)
<u>2,251,524</u>	<u>522,249</u>	<u>2,773,773</u>
<u>\$ 2,127,221</u>	<u>455,679</u>	<u>2,582,900</u>
\$ 20,053	-	20,053
58,703	-	58,703
199,838	-	199,838
493,888	-	493,888
810,653	-	810,653
544,086	455,679	999,765
<u>\$ 2,127,221</u>	<u>455,679</u>	<u>2,582,900</u>

City of Jesup

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

As of and for the year ended June 30, 2016

	General	Special Revenue		Debt Service
		Road use Tax	Local Option Sales Tax	
Receipts:				
Property tax	\$ 771,542	-	-	319,212
Other city tax	-	-	209,980	-
Tax increment financing	-	-	-	-
Licenses and permits	16,836	-	-	-
Use of money and property	9,316	-	1,763	911
Intergovernmental	80,019	311,420	-	7,391
Charges for service	112,803	-	-	-
Special assessment	168	-	-	-
Miscellaneous	74,307	-	-	-
Total receipts	1,064,991	311,420	211,743	327,514
Disbursements:				
Operating:				
Public safety	411,066	-	-	-
Public works	329,818	177,819	-	-
Health & social services	2,000	-	-	-
Culture and recreation	189,884	-	-	-
Community and economic development	7,489	-	-	-
General government	145,116	-	-	-
Debt service	-	-	78,675	476,562
Capital projects	-	-	-	-
Total disbursements	1,085,373	177,819	78,675	476,562
Excess of receipts over disbursements	(20,382)	133,601	133,068	(149,048)
Other financing sources (uses):				
Bond proceeds	-	-	-	-
Operating transfers in	36,214	-	-	160,158
Operating transfers (out)	(10,431)	(128,987)	(123,574)	-
Total other financing sources (uses)	25,783	(128,987)	(123,574)	160,158
Change in cash balances	5,401	4,614	9,494	11,110
Cash balances beginning of year	1,123,878	54,089	190,344	8,943
Cash balances end of year	\$ 1,129,279	58,703	199,838	20,053
Cash Basis Fund Balances				
Restricted for:				
Debt service	\$ -	-	-	20,053
Streets	-	58,703	-	-
Local option sales tax	-	-	199,838	-
Capital projects	-	-	-	-
Other purposes	585,193	-	-	-
Unassigned	544,086	-	-	-
Total cash basis fund balances	\$ 1,129,279	58,703	199,838	20,053

See notes to financial statements

Capital Projects		Other Nonmajor Governmental Funds	Total
4th, 5th & Purdy Street	5th & Church Street		
-	-	220,060	1,310,814
-	-	-	209,980
-	-	-	-
-	-	-	16,836
-	-	1,187	13,177
-	-	15,794	414,624
-	-	-	112,803
-	-	-	168
-	-	150,061	224,368
-	-	387,102	2,302,770
-	-	238,046	649,112
-	-	49,719	557,356
-	-	-	2,000
-	-	47,551	237,435
-	-	-	7,489
-	-	36,300	181,416
-	-	-	555,237
527,205	92,345	76,374	695,924
527,205	92,345	447,990	2,885,969
(527,205)	(92,345)	(60,888)	(583,199)
13,900	-	-	13,900
268,420	338,872	31,594	835,258
-	-	(127,270)	(390,262)
282,320	338,872	(95,676)	458,896
(244,885)	246,527	(156,564)	(124,303)
344,793	71,033	458,444	2,251,524
99,908	317,560	301,880	2,127,221
-	-	-	20,053
-	-	-	58,703
-	-	-	199,838
99,908	317,560	76,420	493,888
-	-	225,460	810,653
-	-	-	544,086
99,908	317,560	301,880	2,127,221

City of Jesup

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

As of and for the year ended June 30, 2016

	Water	Sewer	Utility Deposits Sales Tax	Total
Operating receipts:				
Use of money and property	\$ 1,579	2,352	216	4,147
Licenses permits	-	-	-	-
Charges for service	337,535	347,744	23,842	709,121
Miscellaneous	1,158	839	3,500	5,497
Total operating receipts	340,272	350,935	27,558	718,765
Operating disbursements:				
Business type activities	126,085	190,265	25,559	341,909
Total operating disbursements	126,085	190,265	25,559	341,909
Excess (deficiency) of operating receipts over (under) operating disbursements	214,187	160,670	1,999	376,856
Other financing sources(uses):				
Loans and sale of assets	20	1,550	-	1,570
Transfers in (out)	(217,250)	(227,746)	-	(444,996)
Total other financing sources	(217,230)	(226,196)	-	(443,426)
Change in cash balances	(3,043)	(65,526)	1,999	(66,570)
Cash balances beginning of year	163,146	322,977	36,126	522,249
Cash balances end of year	\$ 160,103	257,451	38,125	455,679
Cash Basis Fund Balances				
Restricted for debt service	\$ -	-	-	-
Unrestricted	160,103	257,451	38,125	455,679
Total cash basis fund balances	\$ 160,103	257,451	38,125	455,679

See notes to financial statements

City of Jesup

Notes to Financial Statements

June 30, 2016

(1) **Summary of Significant Accounting Policies**

The City of Jesup is a political subdivision of the State of Iowa located in Buchanan and Black Hawk Counties. It was first incorporated in 1876 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens, including public safety, public works, health and social services, culture and recreation, community and economic development, and general government services. The City also provides water, and sewer utilities for its citizens.

A. Reporting Entity

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

These financial statements present the City of Jesup (the primary government), and the following component units: the Jesup Fire Association, the Jesup Ambulance Crew Association, the Jesup Library Endowment Fund Incorporated, and the Friends of the Jesup Public Library. These component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationship with the City.

Blended Component Units

The Jesup Fire Association (Association) is legally separate from the City but is so intertwined with the City it is, in substance, the same as the City. It is reported as part of the City and blended into the Special Revenue Funds. The Association has been established pursuant to local ordinance to prevent and extinguish fires and to protect lives and property against fires, to promote fire prevention and fire safety and to answer all emergency calls for which there is no other established agency. Although the Association is legally separate from the City, its purpose is to benefit the City of Jesup (the primary government) by providing the above services and by soliciting contributions and managing those funds.

The Jesup Ambulance Crew Association (Crew Association) is legally separate from the City but is so intertwined with the City it is, in substance, the same as the City. It is reported as part of the City and blended into the Special Revenue Funds. Although the Crew Association is legally separate from the City, its purpose is to benefit the City of Jesup (the primary government) by soliciting contributions and managing those funds.

The Jesup Library Endowment Fund Incorporated (Endowment) is legally separate from the City but is so intertwined with the City it is, in substance, the same as the City. It is reported as part of the City and blended into the Special Revenue Funds. The purpose of the Endowment is to provide additional financial support for the library, to continue the development of its collection and maintain excellent service to the public. Although the Endowment is legally separate from the City, its purpose is to benefit the City of Jesup (the primary government) by providing the above services and by soliciting contributions and managing those funds.

The Friends of the Jesup Public Library (Friends) is legally separate from the City but is so intertwined with the City it is, in substance, the same as the City. It is reported as part of the City and blended into the Special Revenue Funds. Although Friends is legally separate from the City, its purpose is to benefit the City of Jesup (the primary government) by maintaining an association of persons interested in the Jesup Public Library, to promote and stimulate use of the Jesup Public Library, to work with and support the library staff and Board of Trustees in their efforts to inform and educate the public as to the Library's resources and services and to generate financial support for the further development of library services. Since June 2006, the City of Jesup has been responsible for accounting for the Friends of the Jesup Public Library.

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: County Assessor's Conference Board, Buchanan County Emergency Management Commission, Buchanan County Economic Development, and Joint E911 Service Board. The City also participates in the Buchanan County Solid Waste Commission, a jointly governed organization established pursuant to Chapter 28E of the Code of Iowa.

B. Basis of Presentation

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

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

Nonexpendable restricted net position is subject to externally imposed stipulations which require the cash balance to be maintained permanently by the City, including the City's Permanent Fund.

Expendable restricted net position results when constraints placed on the use of cash balances are either externally imposed or are imposed by law through constitutional provisions or enabling legislation. Enabling legislation did not result in any restricted net position.

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

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

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

The City reports the following major governmental funds:

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

Special Revenue:

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

The Local Option Sales Tax is used to account for revenues and expenditures of local option sales tax.

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

Capital Projects:

The 4th, 5th, & Purdy Street Fund is utilized to account for the revenues and disbursements for the 4th, 5th, and Purdy Street Project.

The 5th and Church Street Fund is utilized to account for the revenues and disbursements for the 5th and Church Street Project.

The City reports the following major proprietary funds:

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

D. Governmental Cash Basis Fund Balances:

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

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

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

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

Unassigned – All amounts not included in the preceding classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2016, disbursements did not exceed the amount budgeted in any functions.

(2) **Cash and Pooled Investments**

The City's deposits in banks at June 30, 2016 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 City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3, as amended by Statement No. 40.

(3) Bonds and Notes Payable

Annual debt service requirements to maturity for general obligation capital loan notes and revenue bonds and notes are as follows:

Year Ending June 30,	General Obligation Bonds		Local Option Sales Tax Revenue Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 447,000	62,221	65,000	11,388	512,000	75,396
2018	425,000	56,467	70,000	9,600	495,000	50,234
2019	430,000	49,035	70,000	7,500	500,000	56,535
2020	395,000	41,380	70,000	5,225	465,000	30,898
2021	410,000	33,633	75,000	2,775	485,000	22,315
2022 – 2026	1,280,000	63,230	-	-	1,280,000	63,230
Total	\$ 3,387,000	305,966	350,000	36,488	3,737,000	342,453

The Code of Iowa requires principal and interest on general obligation bonds be paid from the Debt Service Fund.

Revenue Bonds

The City has pledged future local option sales tax receipts, net of specified operating disbursements, to repay \$650,000 of local option sales tax revenue bonds issued in December 2010. Proceeds from the bonds provided financing for constructing, equipping and furnishing a new City Hall. The bonds are payable solely from a portion of local option sales tax receipts and are payable through 2021. Annual principal and interest payments on the bonds are expected to require less than 37% of net receipts. The total principal and interest remaining to be paid on the bonds is \$386,488. For the current year, principal and interest paid and local option sales tax receipts were \$78,675 and \$211,743, respectively.

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

- (a) The bonds/notes will only be redeemed from the future earnings/receipts of the enterprise fund activity and local option sales tax receipts and the bond/note holders hold a lien on the future earnings/receipts of the funds.
- (b) Sufficient monthly transfers shall be made to separate water and local option sales tax revenue bond/note sinking accounts within the Enterprise or Special Revenue,

Local Option Sales Tax Funds for the purpose of making the bond/note principal and interest payments when due.

- (c) Specified amounts are required to be held in water and local option sales tax reserve accounts. These accounts are restricted for the purpose of paying for any additional improvements, extensions or repair to the systems or, when necessary, for the purpose of making the principal and interest payments when due.

(4) Pension Plan

Plan Description – IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by 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.

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

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

Protection occupation members may retire at normal retirement age, which is generally age 55. The formula used to calculate a protection occupation member's monthly IPERS benefit includes:

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

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

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who

began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

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

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

In fiscal year 2016, pursuant to the required rate, Regular members contributed 5.95% of covered payroll and the City contributed 8.93% of covered payroll, for a total rate of 14.88%. Protection occupation members contributed 6.56% of covered payroll and the City contributed 9.84% of covered payroll, for a total rate of 16.40%

The City's contributions to IPERS for the year ended June 30, 2016 totaled \$49,687.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2016, the City reported a liability of \$245,865 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015 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, 2015, the City's proportion was 0.0049765%, which was an increase of 0.0003875% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$28,172, \$69,845 and \$94,297, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions - The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, as follows:

Rate of inflation (effective June 30, 2014)	3.00% per annum.
Rates of salary increase (effective June 30, 2010)	4.00 to 17.00% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 1996)	7.50% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 1990)	4.00% per annum, based on 3.00% inflation and 1.00% real wage inflation.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core plus fixed income	28%	2.04%
Domestic equity	24	6.29
International equity	16	6.75
Private equity/debt	11	11.32
Real estate	8	3.48
Credit opportunities	5	3.63
U.S. TIPS	5	1.91
Other real assets	2	6.24
Cash	1	(0.71)
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease 6.5%	Discount Rate 7.5%	1% Increase 8.5%
City's proportionate share of the net pension liability	\$528,968	\$245,865	\$7,032

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

(5) Compensated Absences

City employees accumulate a limited amount of earned but unused vacation and compensatory time for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation and compensatory time payable to employees at June 30, 2016, primarily relating to the General Fund, is as follows:

<u>Type of benefit</u>	<u>Amount</u>
Vacation	\$ 18,901
Compensatory	<u>21,346</u>
Total	<u>\$ 40,247</u>

This liability has been computed based on rates of pay in effect at June 30, 2016.

(6) Employee Health Insurance Plan

The City assumes liability for claims between \$250 and \$500 for all coverage. Claims in excess of the deductible are insured through the purchase of insurance. For the year ended June 30, 2016 payments totaling \$1,110 were recorded as disbursements in the General Fund.

(7) Risk Management

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

(8) Commitments

The City leases certain office equipment. A copier is being leased for \$200 per month and the lease expires in April 2018.

The City entered into an installment purchase agreement for emergency services equipment with a cost of \$51,823. The agreement calls for three equal annual payments. The first installment on \$17,274.40 was made on 10/17/15.

At June 30, 2016, the City had remaining contract balances totaling \$411,973 for ongoing capital projects. Project costs will be paid as work on the unfinished projects progresses.

(9) **Interfund Transfers**

The detail of interfund transfers for the year ended June 30, 2016 is as follows:

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>
General Fund	Special Revenue	
	Emergency	\$ 24,362
	Library	<u>5,741</u>
		30,103
General Fund:		
Parks	General Fund	5,000
Self-Insurance	General Fund	1,110
Debt Service	Special Revenue:	
	Road Use Tax	88,087
	Enterprise Funds:	
	Water	25,625
	Sewer	<u>46,446</u>
		72,071
Capital Projects	Special Revenue:	
City Hall	Local Option Sales Tax	8,960
4 th , 5 th , & Purdy St.	Capital Projects:	
	6 th Street Reconstruction	2,045
	Enterprise Fund:	
	Water	106,575
	Sewer	<u>159,800</u>
		268,420
5 th and Church St.	Special Revenue:	
	Road Use Tax	40,900
	Local Option Sales Tax	96,300
	Capital Projects:	
	South Street	16,322
	1 st Street Railroad	78,800
	Enterprise Fund:	
	Waters	85,050
	Sewer	<u>21,500</u>
		338,872
Emg. Service Bldg.	General Fund	4,320
	Special Revenue:	
	Local Option Sales Tax	<u>18,314</u>
		<u>22,634</u>
Total		\$ <u>835,258</u>

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

(10) Related Party Transactions

The City had no business transactions between the City and City officials during the year ended June 30, 2016.

(11) Litigation

The City was not subject to any pending litigation during the year. The City Attorney believes there is a credible claim that the City may be liable for negligent in maintenance of a sewer line that resulted in damage to residences. There is insurance in place that would cover any of these claims.

(12) Subsequent Event

In July 2016, the City issued \$1,420,000 of general obligation bonds for street improvement projects.

(13) New Accounting Pronouncement

The City of Jesup has adopted fair value guidance as set forth in Governmental Accounting Standards Board Statement No. 72, Fair Value Measurement and Application. The Statement sets forth guidance for determining and disclosing the fair value of assets and liabilities reported in the financial statements. Adoption of the guidance did not have a significant impact on amounts reported or disclosed in the financial statements.

Other Information

City of Jesup

Budgetary Comparison Schedule
of Receipts, Disbursements, and Changes in Balances -
Budget and Actual (Cash Basis) - All Governmental Funds and Proprietary Funds

Other Information

Year ended June 30, 2016

	Governmental Funds Actual	Proprietary Funds Actual	Less Funds not Required to be Budgeted
Receipts:			
Property tax	\$ 1,310,814	-	-
Other city tax	209,980	-	-
Licenses and permits	16,836	-	-
Use of money and property	13,177	4,147	1,050
Intergovernmental	414,624	-	-
Charges for service	112,803	709,121	-
Special assessment	168	-	-
Miscellaneous	224,368	5,497	145,298
Total receipts	<u>2,302,770</u>	<u>718,765</u>	<u>146,348</u>
Disbursements:			
Public safety	649,112	-	157,436
Public works	557,356	-	-
Health & social services	2,000	-	-
Culture and recreation	237,435	-	3,984
Community and economic development	7,489	-	-
General government	181,416	-	-
Debt service	555,237	-	-
Capital projects	695,924	-	-
Business type activities	-	341,909	-
Total disbursements	<u>2,885,969</u>	<u>341,909</u>	<u>161,420</u>
Excess of receipts over disbursements	(583,199)	376,856	(15,072)
Other financing sources (uses), net	458,896	(443,426)	-
Excess of receipts and other financing sources over disbursements and other financing uses	(124,303)	(66,570)	(15,072)
Balances beginning of year	<u>2,251,524</u>	<u>522,249</u>	<u>198,431</u>
Balances end of year	<u>\$ 2,127,221</u>	<u>455,679</u>	<u>183,359</u>

See accompanying independent auditor's report.

Net	Budgeted Amounts		Final to Net Variance
	Original	Final	
1,310,814	1,294,674	1,294,674	16,140
209,980	234,313	234,313	(24,333)
16,836	23,425	23,425	(6,589)
16,274	6,455	8,955	7,319
414,624	342,657	402,657	11,967
821,924	810,525	805,195	16,729
168	500	500	(332)
84,567	848,260	90,960	(6,393)
<u>2,875,187</u>	<u>3,560,809</u>	<u>2,860,679</u>	<u>14,508</u>
491,676	652,943	674,948	183,272
557,356	565,784	565,784	8,428
2,000	2,000	2,000	-
233,451	238,263	258,968	25,517
7,489	7,934	7,934	445
181,416	189,591	194,591	13,175
555,237	558,498	557,998	2,761
695,924	2,444,775	1,132,606	436,682
341,909	585,830	631,830	289,921
<u>3,066,458</u>	<u>5,245,618</u>	<u>4,026,659</u>	<u>960,201</u>
(191,271)	(1,684,809)	(1,165,980)	974,709
15,470	1,251,100	3,000	12,470
(175,801)	(433,709)	(1,162,980)	987,179
<u>2,575,342</u>	<u>2,808,157</u>	<u>2,808,157</u>	<u>(232,815)</u>
<u>2,399,541</u>	<u>2,374,448</u>	<u>1,645,177</u>	<u>754,364</u>

City of Jesup

Notes to Other Information – Budgetary Reporting

June 30, 2016

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

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

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, a budget amendment decreased budgeted disbursements by \$1,218,959. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2016, disbursements did not exceed the amounts budgeted in the any functions.

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

Iowa Public Employees' Retirement System
 For the last Two Years*

Other Information

	2016	2015
City's proportion of the net pension liability	0.004977%	0.004589%
City's Proportionate share of the net pension liability	\$ 245,868	\$ 181,996
City's covered-employee payroll	\$ 540,113	\$ 529,333
City's Proportionate share of the net pension liability as a percentage of its covered-employee payroll	45.52%	34.38%
IPERS' net position as a percentage of the total pension liability	85.19%	87.61%

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

See accompanying independent auditor's report.

City of Jesup
Schedule of City Contributions

Iowa Public Employees' Retirement System
Last 3 Fiscal Years

Other Information

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily required contribution	\$ 49,687	\$ 49,193	48,108
Contributions in relation to the statutorily required contribution	<u>(49,687)</u>	<u>(49,193)</u>	<u>(48,108)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>
City's covered-employee payroll	\$ 540,113	529,333	517,716
Contributions as a percentage of covered-employee payroll	9.20%	9.29%	9.29%

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.

See accompanying independent auditor's report.

City of Jesup

Notes to Other Information – Pension Liability

Year ended June 30, 2016

Changes of benefit terms:

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

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

Changes of assumptions:

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

- Decreased the inflation assumption from 3.25% to 3.00 %
- Decreased 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 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.

The 2007 valuation adjusted the application of the entry age normal cost method to better match projected contributions to the projected salary stream in the future years. It also included the one-year lag between the valuation date and the effective date of the annual actuarial contribution rate in the calculation of the UAL amortization payments.

Supplementary Information

City of Jesup

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

As of and for the year ended June 30, 2016

	Special Revenue	Capital Projects	Total
Receipts:			
Property tax	\$ 220,060	-	220,060
Other city tax	-	-	-
Tax increment financing	-	-	-
Licenses & Permits	-	-	-
Use of money and property	1,187	-	1,187
Intergovernmental	5,094	10,700	15,794
Charges for services	-	-	-
Special assessment	-	-	-
Miscellaneous	146,825	3,236	150,061
Total receipts	373,166	13,936	387,102
Disbursements:			
Operating:			
Public safety	238,046	-	238,046
Public works	49,719	-	49,719
Health & social services	-	-	-
Culture and recreation	47,551	-	47,551
Community and economic development	-	-	-
General government	36,300	-	36,300
Debt service	-	-	-
Capital projects	-	76,374	76,374
Total disbursements	371,616	76,374	447,990
Excess (deficiency) of receipts over (under) disbursements	1,550	(62,438)	(60,888)
Other financing sources:			
Bond proceeds	-	-	-
Operating transfers in	-	31,594	31,594
Operating transfers (out)	(30,103)	(97,167)	(127,270)
Change in cash balances	(28,553)	(128,011)	(156,564)
Cash balances beginning of year	254,013	204,431	458,444
Cash balances end of year	\$ 225,460	76,420	301,880
Cash Basis Fund Balances			
Restricted			
Debt service	\$ -	-	-
Streets	-	-	-
Local option sales tax	-	-	-
Other purposes	225,460	76,420	301,880
Total cash basis fund balances	\$ 225,460	76,420	301,880

See accompanying independent auditor's report

City of Jesup

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

As of and for the year ended June 30, 2016

	Employee Benefits	Emergency	Housing Rehab	Library
Receipts:				
Property tax	\$ 196,320	23,740	-	-
Other city tax	-	-	-	-
Tax increment financing	-	-	-	-
Licenses & permits	-	-	-	-
Use of money and property	-	-	-	137
Intergovernmental	4,544	550	-	-
Charges for services	-	-	-	-
Special assessment	-	-	-	-
Miscellaneous	-	-	-	1,527
Total receipts	200,864	24,290	-	1,664
Disbursements:				
Operating:				
Public safety	80,610	-	-	-
Public works	49,719	-	-	-
Health & social services	-	-	-	-
Culture and recreation	43,567	-	-	-
Community and economic development	-	-	-	-
General government	36,300	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Total disbursements	210,196	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(9,332)	24,290	-	1,664
Other financing sources:				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	(24,362)	-	(5,741)
Change in cash balances	(9,332)	(72)	-	(4,077)
Cash balances beginning of year	67,440	72	981	23,260
Cash balances end of year	\$ 58,108	-	981	19,183
Cash Basis Fund Balances				
Restricted				
Debt service	\$ -	-	-	-
Streets	-	-	-	-
Local option sales tax	-	-	-	-
Other purposes	58,108	-	981	19,183
Total cash basis fund balances	\$ 58,108	-	981	19,183

See accompanying independent auditor's report

Jesup Fire Association	Jesup Ambulance Crew Assoc.	Jesup Library Endowment Fund	Friends of the Jesup Public Library	Total
-	-	-	-	220,060
-	-	-	-	-
-	-	-	-	-
84	640	266	60	1,187
-	-	-	-	5,094
-	-	-	-	-
142,062	1,089	16	2,131	146,825
142,146	1,729	282	2,191	373,166
147,813	9,623	-	-	238,046
-	-	-	-	49,719
-	-	-	-	-
-	-	-	3,984	47,551
-	-	-	-	-
-	-	-	-	36,300
-	-	-	-	-
147,813	9,623	-	3,984	371,616
(5,667)	(7,894)	282	(1,793)	1,550
-	-	-	-	-
-	-	-	-	(30,103)
(5,667)	(7,894)	282	(1,793)	(28,553)
81,616	51,331	18,315	10,998	254,013
75,949	43,437	18,597	9,205	225,460
-	-	-	-	-
-	-	-	-	-
75,949	43,437	18,597	9,205	225,460
75,949	43,437	18,597	9,205	225,460

City of Jesup

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

As of and for the year ended June 30, 2016

	City Hall Project	South Street Phase III	6th Street Reconstruction
Receipts:			
Property tax	\$ -	-	-
Other city tax	-	-	-
Tax increment financing	-	-	-
Use of money and property	-	-	-
Licenses & permits	-	-	-
Intergovernmental	-	10,700	-
Charges for services	-	-	-
Special assessment	-	-	-
Miscellaneous	-	-	-
Total receipts	-	10,700	-
Disbursements:			
Operating:			
Public safety	-	-	-
Public works	-	-	-
Health & social services	-	-	-
Culture and recreation	-	-	-
Community and economic development	-	-	-
General government	-	-	-
Debt service	-	-	-
Capital projects	8,960	11,593	376
Total disbursements	8,960	11,593	376
Excess (deficiency) of receipts over (under) disbursements	(8,960)	(893)	(376)
Other financing sources:			
Bond proceeds	-	-	-
Operating transfers in	8,960	-	-
Operating transfers (out)	-	(16,322)	(2,045)
Change in cash balances	-	(17,215)	(2,421)
Cash balances beginning of year	-	17,215	2,421
Cash balances end of year	\$ -	-	-
Cash Basis Fund Balances			
Restricted			
Debt service	\$ -	-	-
Streets	-	-	-
Local option sales tax	-	-	-
Capital projects	-	-	-
Other purposes	-	-	-
Total cash basis fund balances	\$ -	-	-

See accompanying independent auditor's report

Emergency Services Bldg	1st Street Railroad	Total
-	-	-
-	-	-
-	-	-
-	-	-
-	-	10,700
-	-	-
3,236	-	3,236
3,236	-	13,936
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
31,815	23,630	76,374
31,815	23,630	76,374
(28,579)	(23,630)	(62,438)
-	-	-
22,634	-	31,594
-	(78,800)	(97,167)
(5,945)	(102,430)	(128,011)
5,945	178,850	204,431
-	76,420	76,420
-	-	-
-	-	-
-	76,420	76,420
-	-	-
-	76,420	76,420

City of Jesup
 Schedule of Indebtedness
 Year ended June 30, 2016

Obligation	Date of Issue	Interest Rates	Amount Originally Issued
General Obligation Bonds/Notes:			
Corporate Purpose, Series 2011	May 1, 2011	2.50-3.40%	1,500,000
Corporate Purpose and Refunding, Series 2013A	April 1, 2013	1.25-1.85%	1,280,000
Corporate Purpose, Series 2015A	May 6, 2015	1.99%	370,000
Total			
Revenue Bonds:			
Local Option & Services Tax Revenue Bonds, Series 2010B	Dec. 1, 2010	2.75-3.70%	650,000
Total			

See accompanying independent auditor's report

Balance Beginning of Year	Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid
995,000	-	130,000	865,000	29,658
1,025,000	-	110,000	915,000	15,030
370,000	-	183,000	187,000	7,875
<u>\$ 2,390,000</u>	<u>-</u>	<u>423,000</u>	<u>1,967,000</u>	<u>52,562</u>
415,000	-	65,000	350,000	13,175
<u>\$ 415,000</u>	<u>-</u>	<u>65,000</u>	<u>350,000</u>	<u>13,175</u>

City of Jesup

Bond and Note Maturities

June 30, 2016

Year Ending June 30,	General Obligation Bonds and Notes						Total
	Capital Loan Note Series 2011 May 1, 2011		Capital Loan Note Series 2013A April 1, 2013		Capital Loan Note Series 2015A May 6, 2015		
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount	
2017	2.50%	135,000	1.25%	125,000	1.99%	187,000	447,000
2018	3.05%	140,000	1.25%	125,000	-	-	265,000
2019	3.05%	140,000	1.25%	130,000	-	-	270,000
2020	3.05%	145,000	1.45%	130,000	-	-	275,000
2021	3.20%	150,000	1.60%	135,000	-	-	285,000
2022	3.40%	155,000	1.75%	135,000	-	-	290,000
2023		-	1.85%	135,000	-	-	135,000
Total		<u>\$ 865,000</u>		<u>\$ 915,000</u>		<u>\$ 187,000</u>	<u>1,967,000</u>

Year Ending June 30,	Revenue Bond	
	Local Option Sales Tax Dec. 1, 2010	
	Interest Rates	Amount
2017	2.75%	65,000
2018	3.00%	70,000
2019	3.25%	70,000
2020	3.50%	70,000
2021	3.70%	75,000
		<u>\$ 350,000</u>

See accompanying independent auditor's report

City of Jesup

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

For the Last Ten Years

	2016	2015	2014	2013	2012
Receipts:					
Property tax	\$ 1,310,814	\$ 1,275,683	\$ 1,230,501	\$ 1,159,930	\$ 1,095,145
Tax increment financing	-	23,448	23,381	47,368	53,241
Other city tax	209,980	218,133	217,626	211,208	204,516
Licenses and permits	16,836	17,078	20,266	21,673	16,520
Use of money and property	13,177	5,962	7,020	8,773	11,442
Intergovernmental	414,624	341,239	316,913	301,205	880,334
Charges for service	112,803	104,836	103,967	153,066	149,866
Special assessments	168	178	3,458	1,055	2,118
Miscellaneous	224,368	179,136	148,976	156,662	266,461
Total	\$ 2,302,770	\$ 2,165,693	\$ 2,072,108	\$ 2,060,940	\$ 2,679,643
Disbursements:					
Operating:					
Public safety	\$ 649,112	\$ 645,603	\$ 631,275	\$ 438,876	\$ 625,595
Public works	557,356	549,071	376,979	289,002	453,006
Health & social services	2,000	2,000	2,000	2,000	1,925
Culture and recreation	237,435	228,312	211,462	201,111	247,481
Community and economic development	7,489	7,458	170	436	42
General government	181,416	189,858	185,467	184,677	154,245
Debt service	555,237	520,638	569,887	1,024,577	580,841
Capital projects	695,924	166,952	960,881	667,936	2,588,450
Total	\$ 2,885,969	\$ 2,309,892	\$ 2,938,121	\$ 2,808,615	\$ 4,651,585

See accompanying independent auditor's report

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 1,006,275	\$ 830,846	\$ 840,869	\$ 761,075	\$ 781,496
100,258	196,237	6,907	11,741	5,587
180,579	173,896	176,716	164,191	178,918
18,818	21,475	14,968	16,894	18,338
12,745	16,022	21,490	26,468	51,836
766,859	267,294	240,718	296,560	258,546
203,817	148,209	174,982	182,426	146,624
6,650	25,674	4,954	2,902	9,615
167,962	234,008	185,835	141,330	114,934
<u>\$ 2,463,963</u>	<u>\$ 1,913,661</u>	<u>\$ 1,667,439</u>	<u>\$ 1,603,587</u>	<u>\$ 1,565,894</u>
\$ 459,888	\$ 461,475	\$ 449,386	\$ 502,417	\$ 395,643
403,864	650,275	382,207	320,566	528,962
1,925	1,925	1,925	1,925	1,925
194,326	175,873	162,105	158,822	175,644
152,545	507,639	98,877	106,308	206,428
144,351	137,150	133,584	127,532	112,409
343,949	853,490	267,153	203,140	238,198
1,515,202	293,326	804,923	365,543	89,305
<u>\$ 3,216,050</u>	<u>\$ 3,081,153</u>	<u>\$ 2,300,160</u>	<u>\$ 1,786,253</u>	<u>\$ 1,748,514</u>

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

RFSW Ridihalgh Fuelling Snitker Weber & Co.

C E R T I F I E D P U B L I C A C C O U N T A N T S

James R. Ridihalgh, CPA
Gene L. Fuelling, CPA
Donald A. Snitker, CPA
Donald A. Weber, CPA

Jeremy P. Lockard, CPA
Alan W. Flick, CPA
Brent A. Waters, CPA

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

To the Honorable Mayor and Members of the City Council:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Jesup, Iowa, as of and for the year ended June 30, 2016, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 18, 2016. Our report expressed unmodified opinions on the financial statements which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the Schedule of Findings, we identified deficiencies in internal control we consider to be material weaknesses and significant efficiencies..

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

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

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Compliance and Other Matters

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

Government Auditing Standards.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2016 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

The City of Jesup's Responses to the Findings

The City of Jesup'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.

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

Ridihalgh, Fuelling, Snitker, Weber & Co., P.C.

RIDIHALGH, FUELLING, SNITKER, WEBER, & CO., P.C., CPA'S

November 18, 2016

City of Jesup

Schedule of Findings

Year ended June 30, 2016

Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances. The City should utilize current personnel and officials to provide additional control through review of financial transactions, reconciliations and reports. Such reviews should be performed by independent persons and should be documented by the signature or initials of the reviewer and the date of the review.

Response – We will continue to review and monitor ways to improve segregation of duties.

Conclusion – Response acknowledged.

- (B) Preparation of Financial Statements – The City of Jesup, Iowa employs an accounting staff with the ability to prepare its financial statements (including footnotes disclosures) in conformity with accounting principles generally accepted in the United States of America, but the staff does not have the training or reference materials available to draft the footnotes to the financial statements; therefore, it relies on its auditors to prepare such statements.

Response – Management feels that having the auditors draft the financial statements and notes is a tolerable situation. Internal financial statements are prepared monthly for reporting and decision making purposes. The requirements and form of the audited statements are different than the internal needs and change occasionally. Given the size of the organization, it is helpful to rely on the expertise of the auditors to monitor those requirements. Management approves the draft financial statements prior to their issuance.

Conclusion – Response acknowledged.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

City of Jesup

Schedule of Findings

Year ended June 30, 2016

Findings Related to Required Statutory Reporting:

- (1) Certified Budget – Disbursements during the year ended June 30, 2016 did not exceed the amount budgeted in the any functions.
- (2) Questionable Disbursements – We believe all disbursements met the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 were noted.
- (3) Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
- (4) Business Transactions – No business transactions between the City and City officials or employees were noted.
- (5) Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to insure that the coverage is adequate for current operations.
- (6) Council Minutes – No transactions were found that we believe should have been approved in the City Council minutes but were not.
- (7) 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.
- (8) Urban Renewal Annual Report – The urban renewal annual report was approved and was certified to the Iowa Department of Management on or before December 1. No other instances of non-compliances with the Urban Renewal Annual Report were noted.
- (9) Payment of General Obligation Bonds – The City properly paid for its General Obligation bonds out of the debt service fund.
- (10) Revenue Bonds and Notes – No instances of non-compliance with the revenue bond and note resolutions were noted.

**LEGAL SERVICES AGREEMENT AND
AUTHORITY TO REPRESENT**

The City of Jesup, Iowa, authorizes Wilford H. Stone and the attorneys of Lynch Dallas, P.C. ("LDPC") to serve as legal counsel to the City of Jesup with respect to revision of the City of Jesup Employee Handbook and job classifications. This representation, which shall not be exclusive, shall be governed by the following terms and conditions:

1. Our attorneys will exercise their best efforts on the City's behalf and will not settle any dispute or matter involving the City without the consent of its City Administration and City Council.

2. Our attorneys expect us to answer their calls, respond to their correspondence, and supply them with complete and accurate information.

3. Attorneys' Fees. The amount our attorneys will receive for attorneys' fees for the legal services to be provided under this Agreement will be as follows:

a. Hourly Fee not to exceed. We shall pay Shareholders a fee of \$175.00 per hour; Associates \$150.00 per hour; and Legal Assistants \$95.00 per hour for all services performed under this contract. We shall pay Attorney the amount of \$2,300.00 at the time of signing this agreement as an advance to be used for payment of fees and expenses incurred. Any unused portion of the advance shall be refunded to us. The charges to review and revise the Employee Handbook and job classifications will not exceed \$2,300.00.

4. Costs. We agree to assume and pay all costs including copying costs, telephone charges, necessary travel expenses and any other administrative costs chargeable to us.

5. Discharge or Withdrawal of Attorney. The City shall have the right to terminate LDPC at any time. The City will, however, still owe LDPC any money due at the time the City gives notice of that decision including but not limited to advanced costs and the recoverable hourly rate noted above already expended on the City's behalf pursuant to this Agreement.

Dated at Jesup, Iowa, this _____ day of _____, 2016 by City of Jesup, Iowa

CITY OF JESUP, IOWA

By: _____, Mayor

Dated at Cedar Rapids, Iowa, this ____ day of November, 2016 by LDPC.

By:

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