

North Liberty City Council Regular Session October 22, 2019

City Administrator Memo





Meetings & Events

Tuesday, Oct 22 at 6:30p.m. City Council

Monday, Nov 4 at 6:00p.m.
Communications Commission

Tuesday, Nov 5 Election Day

Tuesday, Nov 5 at 6:30p.m. Planning Commission

Thursday, Nov 7 at 7:00p.m.
Parks & Recreation Commission

Tuesday, Nov 12 at 6:30p.m. City Council

City Council Memo

for October 22, 2019 from the desk of Ryan C. Heiar

Consent Agenda

The following items are on the consent agenda and included in the packet:

- City Council Minutes (10/08/19)
- Claims
- September Revenues
- September Treasurer's Report
- Liquor Licenses Renewals
 - The Leaderboard
 - o Fareway
- Pay Application #13 and Final Acceptance, Kansas Avenue RISE Project, Streb Construction \$197,177.51
- Pay Application #12, Hwy 965, Phase 3 Project, Streb Construction, \$1,636.40
- Change Order #2, North Liberty Sanitary Sewer Project, Bid Pack #3, Maxwell Construction, (\$15,800)

FY19 Audit Presentation

The FY19 audit and communication letter are included in the packet and a representative from BerganKDV will be at Tuesday's meeting to present the findings. Generally, staff is satisfied with the findings and, moreover, was very pleased with the working relationship with the auditing team. The one deficiency noted is in regards to internal controls, a deficiency that has been included in all previous audit reports because of the difficulty in segregating duties in an office with few employees. During this year's audit, the auditing team suggested another check and balance by having the City Administrator sign off on all journal entries after review by the Accounts Payable/Receivable Clerk and the City Clerk. This recommendation has already been implemented by staff. Staff and the auditing team recommend approval of the FY19 audit.

Transportation Assistance Program

Staff is recommending approval of the included resolution and attachments, which provide a detailed summary of the Transportation Assistance Program. The program guidelines and rules were initially developed by the Transit Task Force, have been refine by the Task Force and staff and will now be implemented by staff. Staff is in the process of scheduling a program implementation meeting with Yellow Cab and is anticipating the program be up and running by mid-November. The program budget for the

Ryan C. Heiar, City Administrator

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remainder of the year is \$50,000 and expenses will be evaluated regularly.

Assessment Resolution

The assessment resolution includes two assessments for sidewalk repairs and another for a water shut-off valve repair. In all cases, residents were notified or the necessary repairs and failed to take corrective action in a timely manner or asked the City to do so. All of the owners are aware that these bills will be assessed to their property taxes.

Tobacco Violations

In 2018 two North Liberty businesses, Smokin' Joes and Fareway, sold tobacco products to a minor. As a result of these first violations within a two-year period, each business is subject to a \$300.00 penalty. Both businesses have waived their right to a hearing, have accepted responsibility for their employees' violation and have paid the \$300 penalty. Staff recommends approval of the resolution.

Agenda





Agenda

North Liberty City Council
October 22, 2019
Regular Session
6:30 p.m.
City Council Chambers
1 Quail Creek Circle

- 1. Call to order
- 2. Roll call
- 3. Approval of the Agenda
- 4. Consent Agenda
 - A. City Council Minutes, Regular Session, October 8, 2019
 - B. Claims
 - C. September Revenues
 - D. September Treasurer's Report
 - E. Liquor License Renewal, The Leaderboard
 - F. Liquor License Renewal, Fareway Store
 - G. North Liberty Kansas RISE Improvements, Pay Application Number 13, Streb Construction Company, \$197,177.51
 - H. North Liberty Highway 965 Phase 3, Pay Application Number 12, Streb Construction Company, \$1,636.40
 - I. North Liberty Sanitary Sewer Upgrades Bid Pack Number 3, Change Order Number 2, Maxwell Construction, (\$15,850.00)
- 5. Public Comment
- 6. City Planner Report
- 7. City Engineer Report
- 8. City Attorney Report
- 9. Assistant City Administrator Report

10. Mayor Report

A. United Nations Day Proclamation

11. FY 19 Audit

- A. Presentation of Audit Report for FY 19
- B. Resolution Number 2019-112, A Resolution accepting the audit report for fiscal year 2019 as completed by BerganKDV

12. Transportation Assistance Program

A. Resolution Number 2019-113, A Resolution enacting North Liberty's On-demand Transportation Assistance Program

13. Assessment Resolution

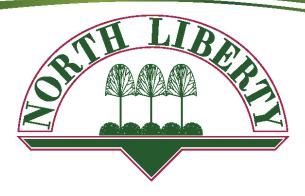
A. Resolution Number 2019-114, A Resolution assessing water shut off repair fees and sidewalk repair fees owed to the City of North Liberty, Iowa to individual property taxes

14. Tobacco Violations

- A. Resolution Number 2019-115, A Resolution accepting payment of \$300.00 Civil Penalty from Fareway Stores, Inc., dba Fareway #993
- B. Resolution Number 2019-116, A Resolution accepting payment of \$300.00 Civil Penalty from Smokin' Joes LLC, dba Smokin' Joes #12
- 15. Old Business
- 16. New Business
- 17. Adjournment

Consent Agenda





Minutes (not official until approved by the City Council)

North Liberty City Council October 8, 2019 Regular Session City Council Chambers 1 Quail Creek Circle

Call to order

Mayor Terry Donahue called the October 8, 2019 Regular Session of the North Liberty City Council to order. Councilors present: Chris Hoffman, Sarah Madsen, Annie Pollock and Brent Smith; absent: RaQuishia Harrington.

Others present: Ryan Heiar, Grant Lientz, Tracey Mulcahey, Kevin Trom, Dean Wheatley, Joel Miller, Nick Bergus, Jill Mast, Jen Neumann, Mike Bails and other interested parties.

<u>Approval of the Agenda</u>

Pollock moved, Smith seconded to approve the agenda. The vote was all ayes. Agenda approved.

Consent Agenda

Madsen moved, Hoffman seconded to approve the Consent Agenda including City Council Minutes from the Regular Session on September 24, 2019; City Council Minutes from the Special Session on October 1, 2019; the attached list of Claims; the Liquor License Renewal for Rusciano's; the Liquor License Renewal for Fiesta Mexican Restaurant; Police Station Construction, Pay Application Number 3, Tricon General Construction, \$379,856.96; Well 5 Re-Casing Project, Pay Application Number 1, Northway Well & Pump Company, \$52,834.25. The vote was all ayes. Consent Agenda approved.

Public Comment

Kaila Rome, North Liberty Community Pantry, spoke regarding the Stone Soup Supper, Sunday October 27, thanked Council for contribution, and provided a recap of summer. She reported that Coat Distribution is on Saturday, October 12 from 9 a.m. to noon in the church parking lot.

<u>City Planner Report</u>

City Planner Dean Wheatley reported on the summary distributed to Council regarding housing units. Council discussed the report with Wheatley.

City Engineer Report

City Engineer Kevin Trom reported that the Forevergreen Road interchange ramps are now open. The paving between Covered Bridge and Jones is done. The contractor is hoping to have the road

open to traffic by October 18 for the incentive bonus date. IDOT is beginning the project audit for the Highway 965, Phase 3 Project. Most of the punch list is completed for the Penn Street/Front Street Corridor Project. Council discussed the report with Trom.

City Attorney Report

City Attorney Grant Lientz reported on the memo distributed to the Council. Council discussed the report with Lientz.

Assistant City Administrator Report

Assistant City Administrator Tracey Mulcahey reported that she will be attending the Iowa Municipal Finance Officers Association conference next Wednesday to Friday. She apologized for leaving Mayor's Report off of agenda.

City Administrator Report

City Administrator Ryan Heiar reported that the Police Station Project is moving along as planned. He anticipates discussion on additional days for extending contract. Chief is working with consultants and vendors on furnishings for the project. Staff is gearing up for budget discussions. Schedule out in the next few weeks to get it on calendar. Heiar reminded Council that the Joint Government meeting is at the City of Iowa City next Monday at 4 p.m. The City's Communications Department for winning an award for the Trashelor video.

North Liberty Visioning & Branding

Nick Bergus presented the process overview. Jill Mast and Jen Neumann provided an update from DeNovo on the process and the findings. Mast presented the tagline and logo recommendation. Council discussed the end product and process with Mast. Smith moved to accept the conceptual drawing and branding as presented, Hoffman seconded. The vote was ayes: Smith, Pollock, Hoffman, Madsen; nays – none. Motion carried.

Diamond Dreams Site Plan

Wheatley presented the application and reported that the Commission and staff recommend approval of the application with no conditions.

Mike Bails was present on behalf of the applicant and offered to answer questions. Council discussed the development with Bails.

Madsen moved, Pollock seconded to approve Resolution Number 2019-107, A Resolution approving the Development Site Plan for I-380 Industrial Park, Lot 11, North Liberty, Iowa. The vote was: ayes – Hoffman, Pollock, Madsen, Smith; nays – none. Motion carried.

<u>Library Board Appointment</u>

Madsen moved, Smith seconded to affirm the appointment of Scott Clemons to the recent vacancy on the Library Board. The vote was all ayes. Appointment approved.

Lynch Dallas, P.C. Contract

Heiar presented information on the contract. Hoffman moved, Pollock seconded to approve Resolution Number 2019-108, A Resolution approving the Contract Agreement between Lynch Dallas, P.C. and the City of North Liberty. The vote was: ayes – Madsen, Hoffman, Smith, Pollock; nays – none. Motion carried.

Penn and Front Street Improvement Project

Smith moved, Pollock seconded to approve Resolution Number 2019-109, A Resolution approving the Temporary Construction Easement between Jeff D. Moses and Bonita L. Moses and the City of North Liberty. The vote was: ayes - Pollock, Madsen, Hoffman, Smith; nays - none. Motion carried.

Rescue Pumper Tanker Sale

Heiar presented information on the sale. Madsen moved, Smith seconded to approve Resolution Number 2019-110, A Resolution approving the Bill of Sale and Security Agreement between the Cullom Fire Protection District and the City of North Liberty for the sale of the City's 2006 Pumper Tanker. The vote was: ayes – Pollock, Smith, Madsen, Hoffman; nays – none. Motion carried.

New World Systems

Mulcahey presented information on the decision-making process on new financial software. Hoffman moved, Madsen seconded to approve Resolution Number 2019-111, A Resolution approving the Licenses and Services Agreement between the City of North Liberty and Tyler Technologies, Inc. for the purchase and implementation of financial software. After discussion, the vote was: ayes – Madsen, Hoffman, Smith, Pollock; nays – none. Motion carried.

Transportation Contract

Pollock moved, Hoffman seconded to remove from the table. The vote was all ayes. Motion carried.

Council discussed the proposed contract with Yellow Cab. Smith moved, Hoffman seconded to approve Resolution Number 2019-106, A Resolution approving the Transportation Services Agreement between Yellow Cab and the City of North Liberty. Madsen moved, Pollock seconded to amend the contract to include substance abuse and mental health services. The vote on the amendment was: ayes – Pollock, Madsen, Hoffman, Smith; nays – none. Amendment approved. The vote on the original motion was: ayes – Smith, Pollock, Madsen, Hoffman; nays – none. Motion carried.

Old Business

Councilor Pollock thanked the Eastern Iowa Airport and the City for the Take Flight event this past weekend. Councilor Smith reported on his attendance at the Iowa League of Cities conference. Mayor Donahue reported that he retired from the Iowa League of Cities board.

New Business

Councilor Pollock reported on the Stone Soup Supper. Councilor Smith attended the AAA Mechanical grand opening. Councilor Madsen reported that the North Liberty Community Pantry's coat giveaway is October 12 at Methodist church parking lot. Her neighborhood donated 101 coats. The NLCP is still accepting donations of coats. Other donations being sought include full size toiletries, especially toothbrushes and toothpaste, and socks and underwear. Councilor Hoffman reported that there are two events relating to City Council elections next week. The Chamber Roundtable and the League of Women Voters' Candidate Forum. Mayor Donahue reported that he and Coralville Mayor John Lundell met with an advisory committee at St. Thomas More regarding affording housing. He reported that the mobile home committee will be meeting for the final time next week. He also reported that voting is now open.

Adiournment

At 7:47 p.m., Mayor Donahue adjourned the meeting.

Tracev Mulc	ahey, City Clerk
Attest:	
By: Terry Donahue, Mayor	
CITY OF NORTH LIBERTY	

	MONTH-TO-DATE BALANCE	YEAR-TO-DATE BALANCE
010-GENERAL FUND	801,955.45	1,642,341.76
011-FIRE EQUIPMENT CAPITA	18,300.00	534,822.00
012-LIBRARY CAPITAL FUND	832.80	1 , 256.15
013-RECREATION CAPITAL FU	0.00	350,000.00
014-POLICE CAPITAL FUND	1,280.00	3 , 580.00
015-TRANSPORTATION IMPACT	258 , 844.99	258 , 844.99
016-STORMWATER CAPITAL	0.00	0.00
017-TREE PROGRAM	0.00	0.00
018-PARK CAPITAL FUND	567,457.76	867,457.76
019-YOUTH SPORTS SCHOLARS	767.75	3,604.82
020-EQUIPMENT REVOLVING	2,500.00	2,500.00
021-TELECOMMUNICATIONS EQ	0.00	0.00
022-LIBRARY TAG	0.00	0.00
023-LIBRARY ENDOWMENT 024-DRUG TASK FORCE	0.00 35.51	0.00 370.73
025-POLICE SEIZED FUNDS	10,000.00	10,000.00
026-HOTEL/MOTEL TAX	0.00	20,564.25
060-ROAD USE TAX FUND	262,918.73	716,240.11
061-STREET CAPITAL PROJEC	2,044,892.82	2,044,892.82
062-IJOBS STREETS	0.00	0.00
090-TIF FUND	488,344.77	519,423.98
110-DEBT SERVICE FUND	3,329,453.11	3,418,262.22
210-TRUST AND AGENCY	100,545.18	112,737.15
280-CUSTOMER DEPOSITS	11,180.00	62,060.00
310-COMMUNITY CENTER II C	0.00	0.00
311-FRONT STREET RECONSTR	0.00	0.00
312-CHERRY STREET RECONST	0.00	0.00
313-TIF PROJECTS	417.96	1,182.55
314-ENTRYWAY DEVELOPMENT	2,249,382.11	0.00
315-HIGHWAY 965 IMPROVEME	2,249,382.11	2,249,382.11
JIO COMMONIII CENIER IMAS	0.00	0.00
317-TRAIL PROJECTS	0.00	0.00
318-EC DEVELOPMENT PROJEC	0.00	0.00
319-PENN STREET IMPROVEME	0.00	0.00
320-LIBERTY CENTER PROJEC	0.00	0.00
321-LAND/FACILITIES	0.00	250,000.00
322-LIBRARY BUILDING FUND	0.53	1.60
323-LIBERTY CENTRE BLUES/ 324-RANSHAW HOUSE PROJECT	0.00	0.00
510-WATER FUND	0.00 365 , 953.31	160,000.00 1,111,072.61
511-WATER CAPITAL RESERVE	13,750.00	41,250.00
512-WATER CAPITAL RESERVE 512-WATER SINKING FUND	118,968.75	356,906.25
513-WATER BOND RESERVE	0.00	0.00
514-WATER CAPITAL PROJECT	0.00	0.00
520-SEWER FUND	414,160.16	1,281,744.89
521-SEWER CAPITAL RESERVE	44,199.00	132,597.00
522-SEWER SINKING FUND	183,124.08	549,372.24
523-WASTEWATER TREATMENT	0.00	0.00
524-SEWER TRUNK AND I&I	0.00	0.00
525-SEWER DEBT SERVICE RE	0.00	0.00
530-STORMWATER MANAGEMENT	17,752.26	54,152.01
532-STORMWATER SINKING FU	0.00	0.00
CDAND HOMAL DELICING	11 207 017 02	16 756 600 00

11,307,017.03 16,756,620.00

	CITY OF NO	RTH LIBERTY						
	TREASURI	ER'S REPORT						
September 30, 2019								
FUNDS	BALANCE FORWARD	REVENUE	EVENUE EXPENSE					
	09/01/2019			09/30/2019				
GENERAL	8,074,212.75	1,658,566.88	1,162,627.45	8,570,152.18				
<u></u>	5,5: -,===::5			2,0: 2,222.22				
SPECIAL REVENUE	3,635,826.33	851,808.68	97,976.43	4,389,658.58				
DEBT SERVICE	428,425.03	3,329,453.11	3,211,438.52	546,439.62				
CAPITAL PROJECTS	-11,518,103.38	4,294,693.42	1,036,025.37	-8,259,435.33				
WATER ENTERPRISE	4,221,083.19	544,757.17	435,584.57	4,330,255.79				
WASTEWATER ENTERPRISE	5,813,066.07	662,902.54	584,660.54	5,891,308.07				
STORM WATER ENTERPRISE	171,876.21	17,740.49	10,044.35	179,572.35				
TOTAL	10,826,386.20	11,359,922.29	6,538,357.23	15,647,951.26				

Applicant License Application (LC0044966)

Name of Applicant: <u>US CORRIDOR</u>

Name of Business (DBA): <u>THE LEADERBOARD</u>

Address of Premises: 680 MEADE DR SUITE 2-5

City North Liberty County: Johnson Zip: 52317

 Business
 (319) 383-6821

 Mailing
 115 ALYDAR DR

City NORTH LIBERTY State IA Zip: 52317

Contact Person

Name GRANT UDING

Phone: (319) 383-6821 Email INFO@THELEADERBOARDBAR.COM

Classification Class C Liquor License (LC) (Commercial)

Term: 12 months

Expiration Date: <u>11/15/2018</u>

Expiration Date: <u>11/14/2019</u>

Privileges:

Class C Liquor License (LC) (Commercial)

Outdoor Service
Sunday Sales

Status of Business

BusinessType: <u>Limited Liability Company</u>

Corporate ID Number: XXXXXXXXX Federal Employer ID XXXXXXXXXX

Ownership

Joshua Smith

First Name: <u>Joshua</u> <u>Last Name</u>: <u>Smith</u>

City: North Liberty State: lowa Zip: 52317

Position: <u>President</u>

% of Ownership: <u>34.00%</u> U.S. Citizen: Yes

Yvonne O'Neill

First Name: Yvonne Last Name: O'Neill

City: North Liberty State: lowa Zip: 52317

Position: <u>Treasurer</u>

% of Ownership: 33.00% U.S. Citizen: Yes

Grant Uding

First Name: Grant Last Name: Uding

City: North Liberty State: lowa Zip: 52317



Form: General Fire Inspection Checklist 1.3

North Liberty Fire Department

Occupancy: The Leaderboard

Occupancy ID: 995239

Address: 680 Meade DR Apt/Suite #2-5

North Liberty IA 52317

Inspection Type: Liquor License Inspection

Inspection Date: **10/15/2019** By: Hardin, Bryan E (01-1022)

Time In: 13:05 Time Out: 13:38

Authorized Date: Not Authorized By:

Next Inspection Date: No Inspection Scheduled

Inspection Description:

ORDER TO COMPLY:

You must correct the violations noted upon receipt of this notice. An inspection to determine compliance with this Notice will be conducted on or after 30 days from the date of inspection.

This initial and the first re-inspection are at no charge. If subsequent re-inspections are needed to ensure compliance, you will be charged the current fee schedule.

If you fail to comply with this notice, you may be liable for the penalties provided for by law for such violations.

Inspection Topics:

Electrical Rooms / Electrical Wiring

Electrical Equipment - 3 Feet Clearance in Front of Panel

605.3 Working space and clearance. A working space of not less than 30 inches in width, 36 inches in depth and 78 inches in height shall be provided in front of electrical service equipment. Where the electrical service equipment is wider than 30 inches, the working space shall be not less than the width of the equipment. Storage of materials shall not be located within the designated working space.

Status: FAILED & CORRECTED

Notes: Corrected.

Compressed Gas Cylinders / LPG

Compressed Gas Cylinders Secured or Chained

5303.5.3 Securing compressed gas containers, cylinders and tanks. Compressed gas containers, cylinders and tanks shall be secured to prevent falling caused by contact, vibration or seismic activity. Securing of compressed gas containers, cylinders and tanks shall be by one of the following methods: 1. Securing containers, cylinders and tanks to a fixed object with one or more restraints. 2. Securing containers, cylinders and tanks on a cart or other mobile device designed for the movement of compressed gas containers, cylinders or tanks. 3. Nesting of compressed gas containers, cylinders and tanks at container filling or servicing facilities or in sellers' warehouses not accessible to the public. Nesting shall be allowed provided the nested containers, cylinders or tanks, if dislodged, do not obstruct the required means of egress. 4. Securing of compressed gas containers, cylinders and tanks to or within a rack, framework, cabinet or similar assembly designed for such use. Exception: Compressed gas containers, cylinders and tanks in the process of examination, filling, transport or servicing.

Status: FAILED & CORRECTED

Notes: Corrected.

LPG - No Storage Inside Accessible to Public*

6109.9 Storage within buildings accessible to the public. Department of Transportation (DOTn) specification cylinders with maximum water capacity of 21/2 pounds (1 kg) used in completely self-contained hand torches and similar applications are allowed to be stored or displayed in a building accessible to the public. The quantity of LP-gas shall not exceed 200 pounds except as provided in Section 6109.11.

Status: FAILED & CORRECTED

Notes: Remove LPG cylinder in office.

Additional Time Spent on Inspection:

Category Start Date / Time End Date / Time

Notes: No Additional time recorded

Total Additional Time: 0 minutes

Inspection Time: 33 minutes

Total Time: 33 minutes

Summary:	
Overall Result: Passed	
Inspector Notes:	
Closing Notes:	
Above is the results of your Fire Inspection conducted by the North Liberty F questions, please feel free to contact Fire Marshal Bryan Hardin at (319) 626 back when all corrections are made so we may close out your inspection. The	6-5709. If you had any violations, please reply
Inspector:	
Name: Hardin, Bryan E Rank: Assistant Chief Work Phone(s): None on file Email(s): bhardin@northlibertyiowa.org Hardin, Bryan E: Signature	Signed on: 10/15/2019 13:40
Signature	Date
Representative Signature:	
Signature of: Grant Uding on 10/15/2019 13:41	

Date

Signature

Position: <u>Vice-President</u>

% of Ownership: <u>33.00%</u> U.S. Citizen: Yes

Insurance Company Information

Insurance Company: Illinois Casualty Co

Policy Effective Date: 11/15/2018 Policy Expiration 11/14/2019

Bond Effective Dram Cancel Date:

Outdoor Service Effective Outdoor Service Expiration

Temp Transfer Effective Temp Transfer Expiration Date:

The Municipal Code requires approval from the following City and County Departments. US Corridor Entertainment LLC-Grant Uding **Legal Name of Applicant:** The Leaderboard Name of Business (DBA): 680 Meade Drive Units 2-5 N. Liberty IA 52317 Address of Business: 319-383-6821 grant.uding@gmail.com **Business Phone & Email:** City of North Liberty: The above referenced property is located within a zoning district that permits the sale or consumption of alcoholic beverage. **City Official North Liberty Fire Department:** The above referenced property currently complies with International Fire Code. . Fire Inspector **Johnson County Health Department:** The above referenced property currently complies with Johnson County Public Health requirements. **Johnson County Public Health Official** State of lowa ABD License:

_____ North Liberty Permit:

__License Expiration Date:

Legal Name of Applicant:	US Corridor Entertainment LLC-Grant Uding							
Name of Business (DBA):	The Leaderboard							
Address of Business:	680 Meade Drive Units 2-5 N. Liberty IA 52317 319-383-6821 grant.uding@gmail.com							
Business Phone & Email:								
City of North Liberty:								
The above referenced property consumption of alcoholic bever	is located within a zoning district that permits the sale or age.							
City Official								
North Liberty Fire Depart	ment:							
The above referenced property	currently complies with International Fire Code							
Fire Inspector	# colistia							
। Johnson County Health ।	Department:							
The above referenced property requirements.	currently complies with Johnson County Public Health							
Johnson County Public Heal	th Official							
State of Iowa ABD License:	North Liberty Permit:License Expiration Date:							

	US Corridor Entertainment LLC-Grant Uding									
Legal Name of Applicant: Name of Business (DBA):	The Leaderboard									
Address of Business:	680 Meade Drive Units 2-5 N. Liberty IA 52317									
Business Phone & Email:	319-383-6821 grant.uding@gmail.com									
City of North Liberty:										
The above referenced property consumption of alcoholic bever	is located within a zoning district that permits the sale or age.									
City Official Dean Whe	Digitally signed by Dean Wheatley, O=City of North Liberty, ou=Planning Dept, email-dwheatley@northlibertylowa.org, c=US Date: 2019.09.26 09:31:53-05'00'									
North Liberty Fire Department:										
The above referenced property	currently complies with International Fire Code									
Fire Inspector										
Johnson County Health I	Department:									
The above referenced property currently complies with Johnson County Public Health requirements.										
Johnson County Public Healt	th Official									
State of Iowa ABD License:	North Liberty Permit:License Expiration Date:									



North Liberty Police Department

5 E Cherry St•PO Box 77•North Liberty, Iowa•52317•(319) 626-5724/Fax: 5743

September 17, 2019

Liquor License Check

Business: The Leaderboard Bar

680 Meade Drive

North Liberty, IA 52317

Owner: Grant Uding (DOB: 1990)

Joshua Smith (DOB: 1987) Yvonne O'Neill (DOB: 1961)

A record check of the above owners shows no incidents with the North Liberty Police Department in the past year that could affect their liquor license. A check of law enforcement contact at the business in the past year revealed no problems other than a single verbal altercation which, was self-reported by the establishment, and did not result in any arrests. A check of court records shows no noteworthy entries for Yvonne O'Neill or Joshua Smith. Grant Uding has an entry for a foreclosure filed against him, which was dismissed. This department does not have any concerns with the issuance of a liquor license.

I recommend the license be granted.

Sergeant Mitch Seymour



License Application (LE0001589 **Applicant**

Name of Applicant: Fareway Stores, Inc.

Name of Business (DBA): Fareway Stores, Inc. #993

Address of Premises: 615 Westwood Drive

City North Liberty County: Johnson **Zip:** <u>52317</u>

)

Business (319) 626-6798

2300 Industrial Park Road Mailing

Zip: 50036 City Boone State IA

Contact Person

Name Tracey Wilson

Email twilson@farewaystores.com Phone: (515) 433-5336

Classification Class E Liquor License (LE)

Term:12 months

Effective Date: <u>11/16/2019</u> **Expiration Date:** <u>11/15/2020</u>

Privileges:

Class B Wine Permit

Class C Beer Permit (Carryout Beer)

Class E Liquor License (LE)

Status of Business

BusinessType: Privately Held Corporation

XXXXXXXX Federal Employer ID XXXXXXXXX **Corporate ID Number:**

Ownership

Fred E. Vitt Control Trust

First Name: Fred E. Last Name: Vitt Control Trust

City: State: **Zip**: <u>50036</u> Boone <u>lowa</u>

Position: **Trust**

% of Ownership: 10.87% U.S. Citizen: Yes

Various Individuals & Trust each

holding less than 5%
First Name: Various Individuals & Trust Last Name: each holding less than 5%

City: <u>Unknown</u> State: **Zip**: <u>55555</u> <u>lowa</u>

Position: Stockholders

% of Ownership: 33.25% U.S. Citizen: Yes

Garrett S. Piklapp

First Name: Garrett S. **Last Name: Piklapp**

City: **Huxley** State: **Zip**: 50124 <u>lowa</u>

Position: <u>Secretary</u>

% of Ownership: 0.00% U.S. Citizen: Yes

Fareway Control Trust

First Name: Fareway Last Name: Control Trust

City: Boone State: lowa Zip: 50036

Position: <u>Treasurer</u>

% of Ownership: <u>55.88%</u> U.S. Citizen: Yes

Insurance Company Information

Insurance Company: Merchants Bonding Company

Policy Effective Date: 11/16/2019 Policy Expiration 01/01/1900

Bond Effective $\underline{2}$ Dram Cancel Date:

Outdoor Service Effective Outdoor Service Expiration

Temp Transfer Effective Temp Transfer Expiration Date:



North Liberty Police Department

5 E Cherry St•PO Box 77•North Liberty, Iowa•52317•(319) 626-5724/Fax: 5743

October 15, 2019

Liquor License Check

Business: Fareway

615 Westwood Dr.

North Liberty, IA 52317

Owners: Fred Vitt Trust

Fareway Control Trust

The North Liberty Police department does not have any documented contacts for the above owners or business related to their liquor license.

I recommend the license be granted.

Sergeant Mitch Seymour



Legal Name of Applicant:	Fareway Stores, Inc.									
Name of Business (DBA):	Fareway Store									
Address of Business:	615 Westwood Drive North Liberty IA 52317									
Business Phone & Email:										
City of North Liberty:										
The above referenced property consumption of alcoholic beve	y is located within a zoning district that permits the sale or rage.									
City Official										
North Liberty Fire Depart	tment:									
The above referenced property	currently complies with International Fire Code									
Fire Inspector	·									
Johnson County Health I	Department:									
The above referenced property requirements.	currently complies with Johnson County Public Health									
Johnson County Public Heal	th Official 9/13/19									
State of lowa ABD License:	North Liberty Permit: License Expiration Date:									

Legal Name of Applicant:	Fareway Stores, Inc.					
Name of Business (DBA):	Fareway Store					
Address of Business:	615 Westwood Drive North Liberty IA 52317					
Business Phone & Email:						
City of North Liberty:						
•	y is located within a zoning district that permits the sale or erage.					
North Liberty Fire Depar	rtment:					
The above referenced property currently complies with International Fire Code						
Fire Inspector						
Johnson County Health	Department:					
The above referenced property currently complies with Johnson County Public Health requirements.						
Johnson County Public Hea	Ith Official					
State of Iowa ABD License:	North Liberty Permit:License Expiration Date:					

Legal Name of Applicant:	Fareway Stores, Inc.							
Name of Business (DBA):	Fareway Store							
Address of Business:	615 Westwood Drive North Liberty IA 52317							
Business Phone & Email:								
City of North Liberty:								
The above referenced property consumption of alcoholic bevera	is located within a zoning district that permits the sale or age.							
City Official								
North Liberty Fire Depart	ment:							
The above referenced property	currently complies with International Fire Code							
Fire Inspector	10/17/19							
Johnson County Health D	Department:							
The above referenced property currently complies with Johnson County Public Health requirements.								
Johnson County Public Healt	h Official							
State of Iowa ABD License;	North Liberty Permit:License Expiration Date:							



Form: General Fire Inspection Checklist 1.3

North Liberty Fire Department

Occupancy: Fareway Store #993

Occupancy ID: FARE01

Address: 615 Westwood DR Building #613288002

North Liberty IA 52317

Inspection Type: Liquor License Inspection

Inspection Date: **10/17/2019** By: Hardin, Bryan E (01-1022)

Time In: 09:00 Time Out: 09:22

Authorized Date: **Not Author** By:

Next Inspection Date: 11/16/2019 Reinspection

Inspection Description:

ORDER TO COMPLY:

You must correct the violations noted upon receipt of this notice. An inspection to determine compliance with this Notice will be conducted on or after 30 days from the date of inspection.

This initial and the first re-inspection are at no charge. If subsequent re-inspections are needed to ensure compliance, you will be charged the current fee schedule.

If you fail to comply with this notice, you may be liable for the penalties provided for by law for such violations.

Inspection Topics:

Electrical Rooms / Electrical Wiring

Electrical Panels, Junction Boxes & Outlet Boxes - No Openings or Exposed Wiring

605.6 Unapproved conditions. Open junction boxes and open-wiring splices shall be prohibited. Approved covers shall be provided for all switch and electrical outlet boxes.

Status: FAIL

Notes: Hot #4, insert blank. Number breakers on panel.

Hot #2, insert blank.







Additional Time Spent on Inspection:

Category Start Date / Time End Date / Time

Notes: No Additional time recorded

Total Additional Time: 0 minutes

Inspection Time: 22 minutes
Total Time: 22 minutes

Summary:	
Overall Result: Correction Notice Issued	
Inspector Notes:	
Closing Notes:	
Above is the results of your Fire Inspection conducted by the North questions, please feel free to contact Fire Marshal Bryan Hardin at back when all corrections are made so we may close out your inspe	(319) 626-5709. If you had any violations, please reply
nspector:	
Name: Hardin, Bryan E Rank: Assistant Chief Work Phone(s): None on file Email(s): bhardin@northlibertyiowa.org Hardin, Bryan E:	Signed on: 10/17/2019 09:24
Signature	Date
Representative Signature:	
Signature of: Myron Hoffman on 10/17/2019 09:25	-
Signature	Date

TO: CITY OF NORTH LIBERTY FROM: STREB CONSTRUCTION CO., INC.

NORTH LIBERTY KANSAS RISE IMPROVEMENTS

PAY APP#13 DATE 10/9/2019 PAGE 3 OF 3

Line								Previous		Cı	urrent	1	(Comp	leted	
#		Description	Quantity	UM	Unit Price	-	Total Price	Quantity	Quantity		Amount	%	Quantity		mount	%
		Approved Change Orders													12.1	
100	CO#3	Streb CO #1 Painted Pavement Markings, Waterborne	24.280	STA	\$ 71.50		1,736.02	24.280	-	\$	-	0.00%	24.280	2	1,736.02	100.00%
101	CO#1	ITC #3 / Streb CO #2 Sanitary Sewer	1.000	LS	\$ 25,546.78	\$	25,546.78		-	\$	-	0.00%	1.000	\$	25,546.78	100.00%
102	CO#2	ITC #7 / Streb CO #7 Intake Revision	1.000	LS	\$ 5,313.61	\$	5,313.61	1.000	-	\$	-	0.00%	1.000	\$	5,313.61	100.00%
103	CO#2	ITC #8 Revise Subdrain	1.000	LS	\$ 8,904.00	\$	8,904.00	1.000	-	\$	-	0.00%	1.000	\$	8,904.00	100.00%
104	CO#3	Streb CO #9 Substitute Castings	1.000	LS	\$ 1,256.20	\$	1,256.20	1.000	-	\$	•	0.00%	1.000	\$	1,256.20	100.00%
105	CO#3	Streb CO #5 Temporary Access Road	450.860	TN	\$ 23,10	\$	10,414.87	450.860	-	\$	-	0.00%	450.860	\$	10,414.87	100.00%
106	CO#3	ITC #4 / Streb CO #6 Over Excavation	1,001.000	CY	\$ 16,54	\$	16,556.54	1,001.000	•	\$	-	0.00%	1,001.000		16,556.54	100.00%
107	FWO#2	TEMPORARY PAINT	1.000	LS	\$ 2,108.00	\$	2,108.00	1.00	-	\$	-	0.00%	1,00		2,108.00	100.00%
108		FIELD TILE REPAIR	1.000	LS	\$ 1,676.88	\$	1,676.88	1.17	-	\$	-	0.00%	1.170		1,961.95	117.00%
109		FERTILIZATION CREDIT	1,000	LS	\$ (485.00)		(485.00)		-	\$	-	0.00%	1.00		(485.00)	100.00%
110	CO #12	SIDEWALK	1.000	LS	\$ 11,352.00		11,352.00	1.00	-	5	-	0.00%	1.00		11,352.00	100.00% 100.00%
111	CO #13	PARKING STALLS	1.000	LS	\$ 21,915.00		21,915.00	1.00	-	\$	-	0.00%	1.00		21,915.00	100.00%
112	CO #14	TILE & DRIVEWAY PIPE	1.000	LS	\$ 8,371.60		8,371.60	1.00	-	2	-	0.00%	1.00 1.375		8,371.60 5,313.00	137.50%
113	CO #15	DAMAGED CURB	1.000	LS	\$ 3,864.00	\$	3,864.00	1.38	-	\$	•	0.00%	1.375	Þ	5,313.00	137.30%
		Total Change Orders				<u> </u>	118,530.50	\$ 120,264.57		\$		0.00%	•	\$ 1	20,264.57	101.46%
ļ		Original Contract Cost & Change Orders				<u>\$</u>	3,999,249.35					j				ļ
1		Value of Work Completed, Materials Stored & Change Orde	ers					\$ 3,913,836.11		<u> </u>	1,485.70	0.04%	•	\$3,9	15,321.81	97.90%
l		Less Retainage	0.00%					\$ 195,691.81		\$	(195,691.81)			\$		
		Net Amount Due Including This Statement	0.0070					\$ 3,718,144.30		\$	197,177.51]	•	\$3,9	15,321.81	j
1		-						\$ 3,718,144.30						\$3.7	18,144.30	l
		Less Previous Payments						© 0,1,0,177,00					•		97,177.51	l
		Balance Due This Request						<u> </u>					•			
1								1								

CONTRACTOR:	ENGINEER:	OWNER:
STREE CONSTRUCTION CO., INC.	SHIVE-HATTERY, INC.	CITY OF NORTH LIBERTY
-tuy	the flat	
Steven M. Streb	Michael J Janechek	Ryan Heiar
Title: Vice President	Title: Civil Engineer	Title: City Administrator
Date: 10.8.19	Date: 10/16/2019	Date:
Dute.		

TO: CITY OF NORTH LIBERTY FROM: STREB CONSTRUCTION CO., INC.

HWY 965 PHASE 3 (ZELLER TO PENN) STP-U-5557(618)--70-52 CONTRACT 52-5557-618

PAY APP#_12 DATE_10/9/2019 PAGE 3 OF 3

Line								KAC1 52-3557	Previous		Cı	ırrent			Co	mpleted	
# Description		Description	Quantity	UM	l	Unit Price	Total Price		Quantity	Quantity		Amount		Quantity	Amount		%
1212	01 **	CONCRETE DRILLED SHAFT, 24" DIA	144.000	LF	\$		\$	90,000.00	149.000	-	\$	-	0.00%	149.000		93,125.00	103.47%
1220	OL-	CRITICAL CLOSURE ACTIVITY INC/DIS PYMT SITE # 01	1.000	CDAY		3,000.00	\$	3,000.00	2.000	-	\$	-	0.00%	2.000	\$	6,000.00	200.00%
1220		CRITICAL GLOSDICE ACTIVITY INCODICY THAT GIVE # 01	,,,,,,														
		Original Contract Cost					\$ 4	4,520,000.00									
		Value of Work Completed							\$ 4,299,135.16		\$	1,636.40	0.04%			4,300,771.56	95.15%
CO 6		Materials Stored on Site - Neumiller			\$	1.00	\$	83,411.26	\$ -	-	\$		0.00%	\$ -	\$		0.00%
000		Value of Work Completed and Materials Stored							\$ 4,299,135.16		\$	1,636.40			\$	4,300,771.56	
		Approved Change Orders															
CO 1	N	LIGHT ASSEMBLY - L3 - PED LIGHT	19.000	EA	\$	5,385.00	\$	102,315.00	-	-	\$	-	0.00%		\$	-	0.00%
CO 1		IRRIGATION LINE REMOVAL	1.000	LS	\$	3,470.50		3,470.50	1.00	-	\$	-	0.00%	1.000	\$	3,470.50	100.00%
CO 1		PCC PAVERS 8 CM W/ SAND SETTING BED	728.000	SY	\$	84.50		61,516.00	755.04	-	\$	-	0.00%	755.039		63,800.80	103.71%
CO 2		BUSINESS SIGNAGE	1.000	EA	\$	2,145.00		2,145.00	1.00	-	\$	-	0.00%	1.000		2,145.00	100.00%
CO 3	d	EXC CL 10 UNSTABLE OR UNSUITABLE	71.780	CY	\$	16.00		1,148.48	71.78	-	\$	-	0.00%	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		1,148.48	100.00% 94.74%
CO 5		LIGHT ASSEMBLY - L3 - PED LIGHT	19.000	EA	\$	4,535.00		86,165.00	18.00	-	\$	-	0.00%	18.000		81,630.00	100.00%
CO 5		PRECAST TRAIL SLAB	4,218.500	LS	\$	1.00		4,218.50	4,218.50	-	\$	-	0.00%	4,218.500		4,218.50	100.00%
CO 5		CONCRETE GROUT FOR REVETMENT OR GABION	8.000	CY	\$	381.00		3,048.00	8.00	-	\$	-	0.00%	8.000		3,048.00	100.00%
CO 7	ST CO 9	PARTIAL DEPTH PATCHES	229,000	SF	\$	134.02	\$	30,690.58	229.00	-	\$	-	0.00%	229.000	Ф	30,690.58	100.00%
											•		0.00%	1.000	•	5,170.00	100.00%
CO 7	ST CO 10		1.000	LS	\$	5,170.00		5,170.00	1.00	-	\$	-	0.00%		*	1,486.93	100.00%
CO 7	ST CO 11	INSTALLATION OF DRAIN TILE	1.000	LS	\$	1,486.93		1,486.93	1.00	-	\$	-	0.00%			1,100.00	100.00%
CO 7	ST CO 10		1.000	LS	\$	1,100.00		1,100.00	13,015,00		\$		0.00%	1		13,015.00	100.00%
CO 8	N	ELECTRICAL EQUIPMENT PURCHASE	13,015.000	LS	\$	1.00		13,015.00	(1,603.46)		\$		0.00%			(1,603.46)	100.00%
CO8	S	NONCOMPLIANCE PENALTY	(1,603.460)		\$	1.00		(1,603.46)	(1,003.40)		\$	_	0.00%		\$	(1,000.10)	0.00%
CO 8	Ca	(PRICE ADJ) SLUMP TEST DEVIATION	1.000	LS	\$	(2,100.00)		(2,100.00)	1.00		\$	_	0.00%	1		(211.92)	100.00%
CO 8	S*	(PRICE ADJ) AIR TEST DEVIATION	1.000	LS	\$	(211.92) 1.00		(211.92) 5,335.73	5,335.73		\$	2	0.00%			5,335.73	100.00%
CO 8	Cu	RETAINING WALL OVER EXCAVATION & BACKFILL	5,335.730	LS	\$	100.00		1,175.00	11.75		\$	-	0.00%	1		1,175.00	100.00%
CO 8	CF	PATCHES, PARTIAL DEPTH PCC FINISH	11.750	SY	\$	869.05		869.05	1.00		\$	-	0.00%			869.05	100.00%
CO 9	C	BIOCELL EROSION REPAIRS	1,000	LS	Ф	869.03	Φ	869.03	1.00		Ψ			1	,		
		~					-	318,953.39	\$ 216,488.19	1	\$	-	0.00%	1	\$	216,488.19	67.87%
		Total Change Orders					\$	4,838,953.39	210,100.10)				}			
		Original Contract Cost & Change Orders					<u>Ψ</u>	4,000,000.00									
		Materials Change (Change)	Orders						\$ 4,515,623,35	1	\$	1,636.40	0.03%		\$	4,517,259.75	93.35%
		Value of Work Completed, Materials Stored & Change C							\$ 30,000.00		\$	-			\$	30,000.00	capped
		Less Retainage	3.00%	0					\$ 4,485,623.35	1	\$	1.636.40		(\$	4,487,259.75	
		Net Amount Due Including This Statement							\$ 4,485,623.35	L	=	1,000.70				4,485,623.35	
		Less Previous Payments							\$ 4,485,623.35	1					\$	1,636.40	
		Balance Due This Request							Φ -	1					=	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
								0.000									

CONTRACTOR:	
STREE CONSTRUCTION CO. INC.	
Steven M. Streb	

Title: Vice President

10-8-19

42/10/2018

ENGINEER:

SHIVE-HATTERY, INC

Insigh Rijskemper

Josiah Bilskempe

Title: Project Engineer

Date:

16/19

OWNER:

CITY OF NORTH LIBERTY

Ryan Heiar

Title: City Administrator

Date:

Change Order

No. 02

Date of Issuance: <u>10/16/2019</u>		Effective Date:	10/16/2019				
Project: NL Sanitary Sewer Upgrades – Bid Package #3	Owner: City	of North Liberty	Owner's Contract No.: N/A				
Contract: N/A			Date of Contract: 4/25/2019				
Contractor: Maxwell Construction			Engineer's Project No.: 1122480				
unnecessary. (deduct \$17,70	ler No. 1. The s 0.00)	shoring of the existing	n of this Change Order: utilities along Highway 965 was determined to be IH #3. Remove abandoned service stub and cap				
Attachments (list documents sup Maxwell - CO-02 – ITC-01 Sanitary		ge):					
CHANGE IN CONTRACT	PRICE:	CHA	ANGE IN CONTRACT TIMES:				
Original Contract Price: \$475,000.00		Substantial com	Times: Working days Calendar days pletion (days or date): September 30, 2019 payment (days or date): 30 days from substantial				
Increase from previously approved Orders No. <u>1</u> to No. <u>1</u> :	l Change	[Increase] [Decrease] from previously approved Change Ord No to No:					
\$17,700.00			pletion (days): NA payment (days): NA				
Contract Price prior to this Change \$492,700.00	e Order:		rior to this Change Order: pletion (days or date): <u>September 30, 2019</u> payment (days or date): <u>30 days from substantial</u>				
Decrease of this Change Order: \$15,850.00			hange Order: pletion (days or date): <u>NA</u> payment (days or date): NA				
Contract Price incorporating this C Order:	Change	Contract Times w	ith all approved Change Orders: pletion (days or date): September 30, 2019				
\$476,850.00			payment (days or date): 30 days from substantial				
RECOMMENDED: By:	By: Ov	PTED: wner (Authorized Signa	ture) Contractor (Authorized Signature)				

Mayor Report





PROCLAMATIONUnited Nations Day

Whereas, the United Nations was founded in 1945, and the anniversary of the day on which the UN Charter came into force is observed each year on October 24; and

Whereas, the United Nations is a global multilateral organization comprised of 193 Member States; and

Whereas, the United Nations seeks to address and solve some of the world's most pressing challenges related to peace and security, human rights, climate change, sustainable development, food security, and humanitarian and health emergencies; and

Whereas, in 2015, all 193 Member States adopted 17 Sustainable Development Goals—also referred to as the Global Goals—to work toward a more just and sustainable future for all; and

Whereas, a recent poll conducted by the Better World Campaign in 2019 reveals that American support for the United Nations is at a 10-year high; and

Whereas, the United Nations Association of the USA is a movement of Americans who believe that our interests and values can best be advanced by supporting the lifesaving work of the United Nations; and

Whereas, the United Nations Association of the USA has more than 20,000 members across 200 chapters in the United States; and

Whereas, the Johnson County Chapter of UNA-USA is committed to taking local action to support the Global Goals and the work of the United Nations; and

THEREFORE I, Terry Donahue, Mayor of North Liberty, do hereby recognize October 24, 2019 as

United Nations Day

in North Liberty in North Liber	'tv, Iowa.
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Signed in North Liberty, Iowa, this 22nd day of October, 2019.

Terry L. Donahue, Mayor

FY 19 Audit Report



City of North Liberty

Communications Letter

June 30, 2019



City of North Liberty Table of Contents

Report on Matters Identified as a Result of the Audit of the Financial Statements	1
Significant Deficiency	3
Required Communication	4
Financial Analysis	8

bergankov

Report on Matters Identified as a Result of the Audit of the Financial Statements

Honorable Mayor and Members of the City Council City of North Liberty North Liberty, Iowa

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the discretely presented component unit of the City of North Liberty, as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible the chance of the future event or events occurring is more than remote but less than likely;
- *Probable* the future event or events are likely to occur. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiency identified is stated within this letter.

The City's written response to the significant deficiency identified in our audit has not been subjected to audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated September 16, 2019, on such statements.

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

St. Cloud, Minnesota

Bugankov, Uts.

September 16, 2019

City of North Liberty Significant Deficiency

Lack of Segregation of Accounting Duties

During the year ended June 30, 2019, the City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of segregation of accounting duties could adversely affect City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Adequate segregation of accounting duties is in place when the following four areas of a transaction have been separated: authorization, custody, recording, and reconciliation. Examples of functions within the City that demonstrate this lack of segregation of accounting duties include, but are not limited to, the following:

- Cash Disbursements The Administrative Assistant inputs purchases into the system, prints the
 checks, and reconciles the bank accounts. An independent review of invoices and/or purchase
 order is completed before checks are issued.
- Utility Billing Process The Utility Billing Clerk has the ability to make adjustments and these adjustments are not reviewed.
- Financial Reporting The Assistant City Administrator is responsible for month-end and yearend reconciliations and reporting and has full access to the accounting system including the ability to make adjustments. Also, journal entries and adjustments that are made are not reviewed. We did not note any inappropriate journal entries as part of our audit.

Management and the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation. However, due to the number of staff needed to properly segregate all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Management and the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

We have audited the financial statements of the governmental activities, each major fund, and discretely presented component unit of the City as of and for the year ended June 30, 2019. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to The Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

As part of our audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

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 grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our Responsibility in Relation to The Financial Statement Audit (Continued)

Our responsibility with respect to the other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

Planned Scope and Timing of The Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in notes to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Expense Allocation – The City is currently allocating salaries among Governmental and Enterprise Funds. The costs are allocated based on management's estimates.

We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, Or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the City, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information accompanying the financial statements but are not RSI. Such information 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.

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance. We suggest you review each graph and document if our analysis is consistent with yours.

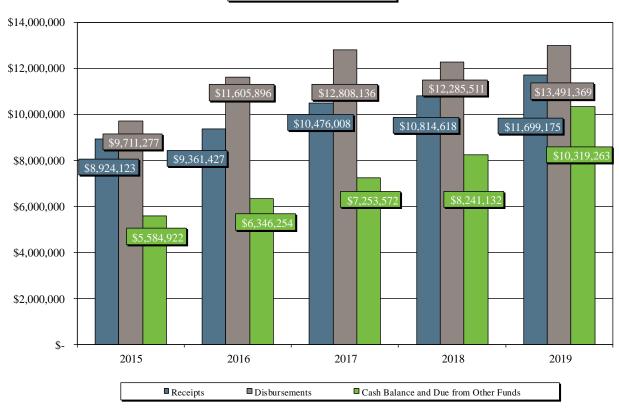
GENERAL FUND

Disbursements exceeded receipts by \$1,792,194 in 2019, after transfers in and out, and other financing sources, the General Fund cash balance increased by \$2,078,131.

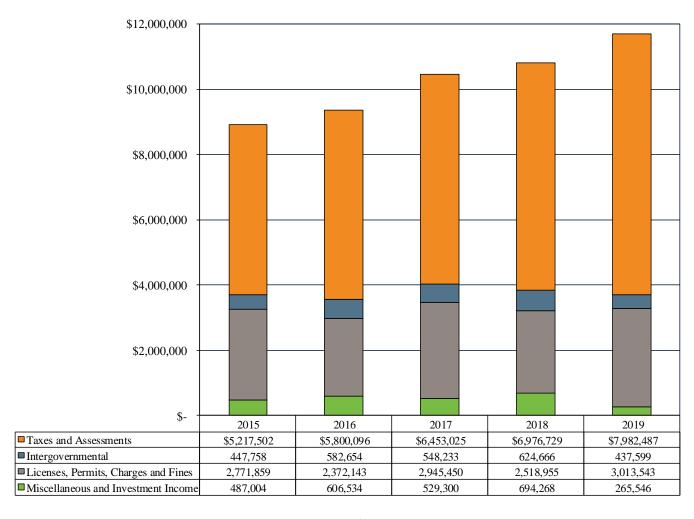
The following bar graph highlights the General Fund operations for the past five years. The receipts and disbursements below do not include other financing sources or uses, such as operating transfers and debt proceeds.

The City's fund balance policy states that the City will have 25% of the next year's budgeted revenue in unassigned fund balance. Unassigned fund balance of \$4,918,670 at June 30, 2019, represents 42.0% of revenues based on 2019 revenue levels.

General Fund Activity



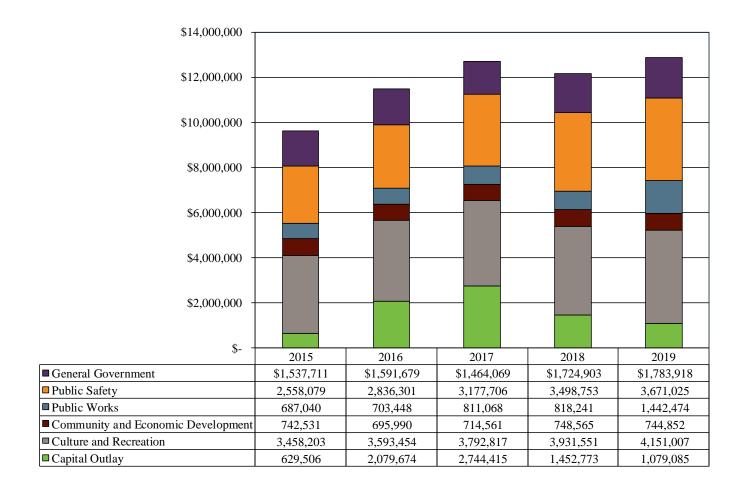
GENERAL FUND RECEIPTS



General Fund receipts increased approximately 8.2%, or \$884,557, during 2019. The increase was a result of an increase in the tax levy as well as an increase in charges for services due to the city offering garbage service starting in 2019.

In addition to the receipts discussed above, the General Fund also received cash in the form of transfers from other funds totaling \$2,868,802 in 2019 as well as approximately \$1,000,000 in proceeds from bonds.

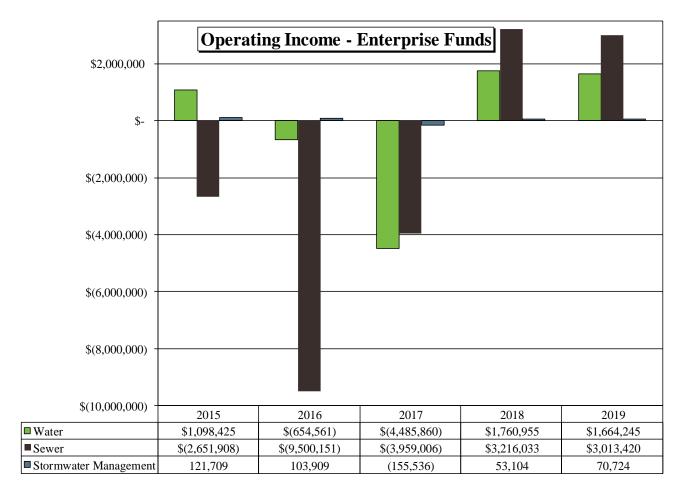
GENERAL FUND DISBURSEMENTS



General Fund disbursements increased in 2019, from \$12,285,511 in 2018 to \$13,491,369 in 2019. This was an increase of \$1,205,858 or 9.8%. Public works expenditures increased \$624,233 due to the City offering garbage services for the first time in 2019. Culture and recreation expenditures increased \$219,456 due to additional programs offered as well as increased maintenance costs. Public safety expenditures increased \$172,272 due to hiring two additional officers as well as having a full-time fire chief in 2019. These increases were offset by a \$373,688 decrease in capital outlay due to fewer projects being funded out of the general fund in 2019. All other categories of expenditures were similar to the prior year.

ENTERPRISE FUNDS

The following graph shows the operating income for the Enterprise Funds for the last five years.



In 2019, the Water Fund had an operating income of \$1,664,245, which is a decrease of \$96,710 from 2018. The operating income was relatively consistent with the prior year as there were no major changes in operations in 2019.

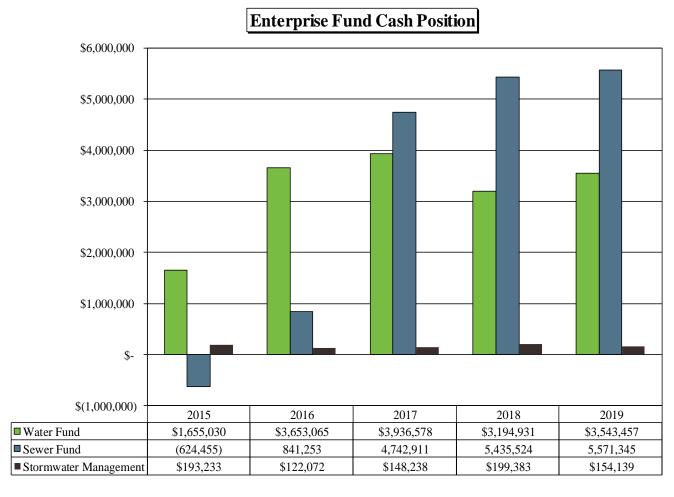
The Sewer Fund's 2019 operating income was \$3,013,420, which is a decrease of \$202,613 from 2018. This decrease in operating income was primarily due to the Waste Water Treatment Plant that opened in 2019.

The Stormwater Management 2019 operating income was \$70,724, which is an increase of \$17,620 from 2018. The operating income was relatively consistent with the prior year as there were no major changes in operations in 2019.

We recommend the City continue to monitor operating costs in the Enterprise Funds to ensure rates are sufficient to provide continued operating income and to cover debt payment requirements.

ENTERPRISE FUNDS (CONTINUED)

The following graph illustrates the total cash and cash equivalents for the Enterprise Funds for the last five years.



Cash balances of the Sewer Fund increased for each of the five years presented. Cash balances of the Water Fund have remained relatively consistent since 2016. Cash balances of the Stormwater Management Fund have remained relatively consistent since 2015.

City of North Liberty

Independent Auditor's Reports
Basic Financial Statements
Supplementary and Other Information
Schedule of Findings and Questioned Costs

June 30, 2019



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City of North Liberty Officials June 30, 2019

•	Title	Term Expires
Terry Donahue	Mayor	December 2021
Chris Hoffman	Mayor Pro Tem	December 2019
Chris Hoffman Sarah Madsen	Council Member Council Member	December 2019 December 2019
RaQuishia Harrington Brent Smith Annie Pollock	Council Member Council Member Council Member	December 2019 November 2019 December 2021
Alline I Ullock	Council Member	December 2021

City Staff

Ryan Heiar City Administrator

City Clerk/Assistant City Administrator Tracey Mulcahey

Treasurer

Debra Hilton Scott Peterson City Attorney - Retired 9/7/2018 Grant Lientz City Attorney - Began 4/16/2019

bergankov

Independent Auditor's Report

Honorable Mayor and Members of the City Council City of North Liberty North Liberty, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the City of North Liberty, Iowa, as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with cash basis of accounting discussed in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Basis of Accounting

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 City of North Liberty's financial statements. The financial statements for the nine years ended June 30, 2018 (which are not presented herein) were audited by other auditors and they expressed unmodified opinions on those financial statements which were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 through 5, including the Schedule of Expenditures of Federal Awards required by Title 2, U.S. Code of Federal Regulations, part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements 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 as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2019, on our consideration of the City of North Liberty's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 City of North Liberty's internal control over financial reporting and compliance.

St. Cloud, Minnesota September 16, 2019

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of North Liberty 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, 2019. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

FY 2019 FINANCIAL HIGHLIGHTS

- Receipts of the City's governmental activities increased approximately \$8 million from FY 2018 to FY 2019. Property tax receipts increased approximately \$728,000, tax increment financing increased approximately \$311,000 and charges for services increased approximately \$700,000. Intergovernmental receipts increased approximately \$2.7 million from FY2018. There was one sale of new bond issues in this fiscal year resulting in \$4.6 million in proceeds.
- Receipts of the City's business-type activities decreased approximately \$9 million from FY2018 to FY2019. State Revolving Fund loan draws were approximately \$2.6 million in this fiscal year. This is a significant decrease from the approximately \$12 million received in the previous fiscal year.
- Disbursements of the City's governmental activities increased approximately \$5 million, or 17.47%, from FY 2018 to FY 2019. Public safety disbursements increased approximately \$170,000, public works disbursements increased approximately \$707,000, health and social service disbursements remained the same, culture and recreation disbursements increased approximately \$219,000, community and economic development disbursements decreased approximately \$47,000 and general government disbursements increased approximately \$52,000. Debt service disbursements increased by approximately \$393,000. Capital project expenditures increased by approximately \$3,403,000.
- The City's total cash basis net position decreased 6.91%, or approximately \$1,080,000, from June 30, 2018 to June 30, 2019. Of this amount, the net position of the governmental activities decreased by approximately \$1,499,000 and the net position of the business type activities increased by approximately \$419,000.

USING THIS ANNUAL REPORT

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

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

The Government-wide Financial Statement consists of a Cash Basis Statement of Activities and Net Position. This statement provides information about the activities of the City as a whole and presents an overview 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 for a full understanding of the data provided in the basic financial statements.

Other Information further explains and supports the financial statements with a comparison to 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 General Fund, nonmajor governmental funds, proprietary funds and the City's indebtedness. In addition, the Schedule of Expenditures of Federal Awards provides details of various federal programs benefitting the City.

BASIS OF ACCOUNTING

The City of North Liberty 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, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statement

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

The Cash Basis Statement of Activities and Net Position presents the City's cash basis 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 taxes, tax increment financing and bond sale proceeds finance a significant portion of most of these activities.
- Business Type Activities include the water, sanitary sewer, and storm sewer utilities and utility deposits. These activities are financed primarily by user charges.

Fund Financial Statements

The City of North Liberty 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 and Urban Renewal Tax Increment, 3) the Debt Service Funds, and 4) the Capital Projects Funds. 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 statements for governmental funds include 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 four enterprise funds to provide separate information on the Water, Sanitary Sewer and Storm Water utility funds and the Utility Deposits fund.

The required financial statements for proprietary funds include a statement of cash receipts, disbursements and changes in cash balances.

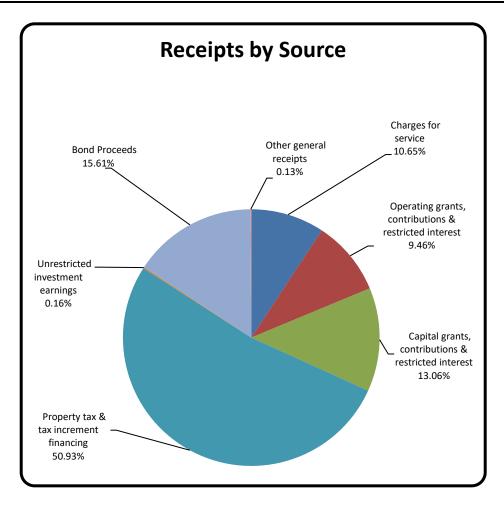
GOVERNMENT-WIDE FINANCIAL ANALYSIS

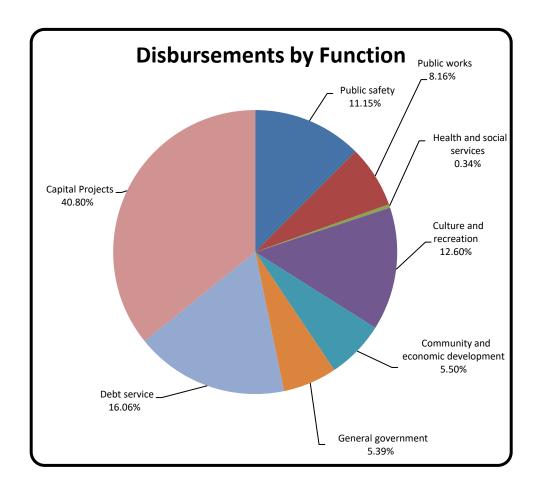
Net position may serve over time as a useful indicator of financial position. The City's cash basis net position for governmental activities decreased from a year ago, from approximately \$6,396,000 to \$4,896,000. The analysis that follows focuses on the changes in cash basis net position of governmental activities.

Changes in Cash Basis Net Position of Government Activities
(Expressed in Thousands)

	Year ended	Year ended June 30,	
	FY 2019	FY 2018	
Receipts:		_	
Program Receipts:			
Charges for service	\$3,168	\$2,917	
Operating grants, contributions and restricted interest	2,813	2,775	
Capital grants, contributions and restricted interest	3,885	1,685	
General Receipts:			
Property tax and tax increment financing	15,146	13,734	
Unrestricted investment earnings	47	95	
Bond and loan proceeds	4,641	114	
Other general receipts	39	302	
Total Receipts	\$29,739	\$21,622	

Disbursements:		
Public safety	\$3,669	\$3,499
Public works	2,688	1,981
Health and social services	111	111
Culture and recreation	4,151	3,931
Community and economic development	1,813	1,860
General government	1,777	1,725
Debt service	5,291	4,899
Capital projects	13,439	10,035
Total Disbursements	\$32,939	\$28,041
Change in cash basis net position before transfers	(\$3,200)	(\$6,419)
Transfers, net	1,700	2,000
Change in cash basis net position	(\$1,500)	(\$4,419)
Cash basis net position, beginning of year	6,396	10,815
Cash basis net position, end of year	\$4,896	\$6,396





The City's total receipts for governmental activities increased 37.54%, or approximately \$8,117,000. The total cost of all programs and services provided by the City increased by approximately \$4,898,000, or 17.47%. No new programs were added.

The City maintained the property tax rate for fiscal year 2019. With the growth in the City's taxable property, tax receipts increased approximately \$1,589,000 in fiscal year 2019. Because of the growth in taxable valuation in the City of North Liberty from \$823,841,329 in FY 2018 to \$879,597,566 in FY 2019, general property tax revenues increased by \$728,237 even though the City's general city tax levy remained at the maximum \$8.10 per \$1,000 of taxable valuation. The total city levy in FY 2019 was constant at \$11.03264 from the levy in FY 2018. The balance of the levy was made up of a \$0.92673 debt service levy and a \$2.00591 employee benefits levy.

The cost of all governmental activities this year was approximately \$32,939,000, compared to approximately \$28,041,000 last year. All categories saw an increase with more capital projects than the previous fiscal year.

Changes in Cash Basis Net Position of Business Type Activities (Expressed in Thousands)

	Year Ended June 30,	
	2019	2018
Receipts:		
Program receipts:		
Charges for Service		
Water	\$3,888	\$3,726
Sanitary Sewer	4,670	4,487
Storm Water	209	204
Utility Deposits	156	165
Miscellaneous		
Water	-	2
Sanitary Sewer	-	345
Storm Water	-	1
General Receipts:		
Unrestricted interest on investments		
Water	35	1
Sanitary Sewer	51	1
Storm Water	1	-
Intergovernmental		
Sanitary Sewer	-	-
Bond and note proceeds	2,615	12,003
Total receipts	\$11,625	\$20,935
Disbursements:		
Water	\$4,323	\$14,399
Sanitary Sewer	4,869	4,217
Storm Water	138	152
Utility Deposits	176	158
Total Disbursements	\$9,506	\$18,926
Change in net cash basis net position before transfers	\$2,119	\$2,009
Transfers, net	(1,700)	(2,000)
Change in cash basis net position	\$419	\$9
Cash basis net position, beginning of year	9,231	9,222
Cash basis net position, end of year	\$9,650	\$9,231

Total business type activities receipts this fiscal year were approximately \$12 million compared to approximately \$21 million last year. There were no sales of new bond issues during FY 2019. State Revolving Fund draws were higher in the previous year due to additional water and sewer plant projects occurring concurrently. Less capital project costs in the current fiscal year continued from the previous fiscal year. The cash basis net position increased approximately \$419,000. Total disbursements for the fiscal year decreased by approximately \$9,400,000, or 50%. In the upcoming fiscal year, these numbers will become relatively flat with the large capital projects being completed.

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

As North Liberty completed the year, its governmental funds reported a combined fund balance of \$4,896,132, a decrease of approximately \$1,500,000 below last year's total of \$6,395,505. The following are the major reasons for the changes in fund balances of the major funds from the prior year.

General Fund

• The General Fund balance increased \$2,078,131 from the prior year to \$10,319,263. Property taxes increased by approximately \$428,000. Licenses and Permits decreased by approximately \$171,000 due to several large building permit fees issued in the prior year. Intergovernmental revenues decreased just over \$187,000 due to receipts from other jurisdictions in FY 2018 as a one-time payment. Charges for service increased by just over \$665,000. The change in the City's trash and recycling program caused most of these additional revenues. Public safety expenditures increased by approximately \$170,000 due to increased personnel costs in police and fire departments. Public works costs increased by more than \$624,000 due to changes in the trash and recycling program. Culture and recreation costs increased approximately \$219,000 due to additional programs and costs. General Government costs were approximately \$52,000 higher due to personnel costs. Capital project costs for fiscal year 2019 were approximately \$137,000 higher than in fiscal year 2018.

Special Revenue

- The Special Revenue, Urban Renewal Tax Increment fund cash balance remained virtually the same only increasing by \$150,000. Collections of the tax increment financing receipts increased by approximately \$312,000. The City only draws what is necessary to cover costs from this funding source.
- The Special Revenue, Road Use Tax fund cash balance increased by \$364,427.

<u>Debt Service - General Obligation Debt</u>

• The Debt Service – General Obligation Debt cash balance increased by approximately \$94,000 primarily from refinancing several bond issues in the prior fiscal year.

<u>Debt Service - Road Use Tax Bond Reserve</u>

• The Debt Service – Road Use Tax Bond Reserve was funded for the first time in fiscal year 2012. The fund has \$149,740 in debt service reserve.

Capital Projects

- Highway 965 Improvements fund cash balance decreased by \$1,991,174 due to expenditures for project costs exceeding proceeds from bonds and grants received in fiscal year 2019.
- Street Capital Projects fund cash balance decreased by \$2,931,864 due to proceeds from bonds and grants for project costs not exceeding project expenditures in fiscal year 2019.

INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

- The Water Enterprise Fund cash basis net position increased \$348,526 to \$3,543,457, due to project costs that were funded with cash on hand in the past being repaid with SRF funds.
- The Sewer Enterprise Fund cash basis net position increased \$135,821 to \$5,571,345 due to project costs that were funded with cash on hand in the past being repaid with SRF funds.

BUDGETARY HIGHLIGHTS

Over the course of the year, the City amended its budget twice.

The actual disbursements for the year were under budget in all categories except for debt service.

DEBT ADMINISTRATION

At June 30, 2019, the City had \$83,031,000 in bonds and long-term debt compared to \$84,925,000 last year, as shown below.

Outstanding Debt at Year-End (Expressed in Thousands)			
	June 30)	
	2019	2018	
General obligation bonds	\$29,795	\$29,520	
Rural Economic Development loan	160	200	
Road Use Tax revenue bonds	1,045	1,160	
Revenue bonds	52,031	54,045	
Total	\$83,031	\$84,925	

Total outstanding debt decreased as a result of the new debt issuance being less than payments on the existing debts. There were \$4,595,000 of bonds sold in FY 2019.

The City of North Liberty has a Moody's bond rating of Aa2 assigned by national rating agencies to the City's debt. The constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt of \$29,795,000 at June 30, 2019 is significantly below its constitutional debt limit of approximately \$87 million.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

North Liberty City's elected and appointed officials considered many factors when setting the fiscal year 2020 budget, tax rates, and fees charged for various City activities. Economic indicators such as unemployment, tax base growth, and rollback increase were taken into account when adopting the budget for the next fiscal year. Fiscal year 2020 continues the trend of multiple, large capital projects. If all of the budget estimates are realized, the City's budgeted cash balance is expected to remain relatively steady in the upcoming fiscal year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide 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 Tracey Mulcahey, City Clerk, 3 Quail Creek Circle, P.O. Box 77, North Liberty, IA 52317.

BASIC FINANCIAL STATEMENTS

City of North Liberty Cash Basis Statement of Activities and Net Position Year Ended June 30, 2019

			Program Receipts	
			Operating	Capital Grants
		Charges for	Grants and	and
Functions/Programs	Disbursements	Service	Contributions	Contributions
Governmental activities				
General government	\$ 1,777,026	\$ 38,041	\$ 1,192	\$ -
Public safety	3,668,831	551,587	274,618	-
Public works	2,688,011	1,357,942	2,363,970	3,884,562
Health and social services	111,011	-	-	-
Culture and recreation	4,151,007	1,211,321	173,581	-
Community and economic development	1,812,636	8,810	-	-
Debt service	5,291,567	-	-	-
Capital projects	13,438,638	-	-	
Total governmental activities	32,938,727	3,167,701	2,813,361	3,884,562
Business-type activities				
Water	4,322,596	3,888,496	-	-
Sewer	4,869,578	4,669,588	-	-
Utility desposits	175,851	155,912	-	-
Stormwater management	138,436	209,160	-	-
Total business-type activities	9,506,461	8,923,156		
Total Primary Government	\$ 42,445,188	\$ 12,090,857	\$ 2,813,361	\$ 3,884,562

General Receipts, Transfers, and Debt Proceeds

Property and other city tax levied for

General purposes

Debt service

Other purposes

Commerical/industrial tax replacement

Tax increment financing

Unrestricted interest on investments

Miscellaneous

Sale of capital assets

Transfers

Proceeds from long-term debt

Total general receipts, transfers, and debt proceeds

Change in cash basis net position

Cash basis net position beginning of year

Cash basis net position end of year

See notes to financial statements.

Net (Disbursements) Receipts and Changes in Cash Basis Net Position

Governmental Activities	Business-Type Activities	Total
\$ (1,737,793)	\$ -	\$ (1,737,793)
(2,842,626)	-	(2,842,626)
4,918,463	-	4,918,463
(111,011)	-	(111,011)
(2,766,105)	-	(2,766,105)
(1,803,826)	-	(1,803,826)
(5,291,567)	-	(5,291,567)
(13,438,638)		(13,438,638)
(23,073,103)		(23,073,103)
-	(434,100)	(434,100)
-	(199,990)	(199,990)
-	(19,939)	(19,939)
	70,724	70,724
	(583,305)	(583,305)
(23,073,103)	(583,305)	(23,656,408)
7,106,404	-	7,106,404
982,237	-	982,237
2,333,307	-	2,333,307
338,595	-	338,595
4,386,319	-	4,386,319
47,046	87,176	134,222
37,248	-	37,248
1,523	-	1,523
1,700,134	(1,700,134)	-
4,640,917	2,615,427	7,256,344
21,573,730	1,002,469	22,576,199
(1,499,373)	419,164	(1,080,209)
6,395,505	9,231,344	15,626,849
\$ 4,896,132	\$ 9,650,508	\$ 14,546,640

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City of North Liberty Cash Basis Statement of Activities and Net Position Year Ended June 30, 2019

	Primary Government			
	Governmental Activities	Business Type Activities	Total	
Cash Basis Net Position				
Restricted				
Nonexpendable				
Utility deposits	\$ -	\$ 381,567	\$ 381,567	
Expendable				
Streets	1,806,506	-	1,806,506	
Urban renewal purposes	2,257,465	-	2,257,465	
Property improvements	55,353	-	55,353	
Debt service	355,750	2,227,851	2,583,601	
Hotel/motel tax	39,358	-	39,358	
Tree purchases	14,201	-	14,201	
Police	51,074	-	51,074	
Housing rehabilitation	21,246	-	21,246	
Capital projects	-	626,299	626,299	
Unrestricted	295,179	6,414,791	6,709,970	
Total cash basis net position	\$ 4,896,132	\$ 9,650,508	\$ 14,546,640	

See notes to financial statements 17

City of North Liberty Statement of Cash Receipts, Disbursements, and Changes in Cash Fund Balances Governmental Funds Year Ended June 30, 2019

Tax increments - 4,386,319 - Commercial and industrial tax replacement 338,595	Debt Service (110) \$ 982,237	
General property taxes \$ 7,106,404 \$ - \$ - \$ Commercial and industrial tax replacement 338,595	\$ 982,237	
Tax increments - 4,386,319 - Commercial and industrial tax replacement 338,595	\$ 982,237	
Commercial and industrial tax replacement 338,595	-	
Other city tax 537,488		
Licenses and permits 404,875	2 262 070	
Intergovernmental 437,599 - 2,363,970	-	
Charges for services 2,608,668	-	
Use of money and property 43,321	-	
Miscellaneous 222,225	-	
Total receipts 11,699,175 4,386,319 2,363,970	982,237	
Disbursements Current		
General government 1,777,026 -	_	
Public safety 3,668,831	_	
Public works 1,442,474 - 1,245,537	_	
Health and social services 111,011	_	
Community and economic development 751,744 1,060,892 -	-	
Culture and recreation 4,151,007 -	_	
Debt service		
Principal and interest	4,475,200	
Interest and fiscal charges	816,367	
Capital outlay	0.20,201	
General government 52,937	_	
Public safety 124,181	_	
Public works 455,060	_	
Culture and recreation 957,098	_	
Total disbursements 13,491,369 1,060,892 1,245,537	5,291,567	
	_	
Excess of receipts over (under) disbursements (1,792,194) 3,325,427 1,118,433	(4,309,330)	
Other Financing Sources (Uses)		
Proceeds from sale of capital asset 1,523 -	-	
Proceeds from long-term debt 931,614	215,917	
Bond premium 68,386	-	
Transfers in 2,868,802	4,187,089	
Transfers out - (3,175,749) (754,006)		
Total other financing sources (uses) 3,870,325 (3,175,749) (754,006)	4,403,006	
Net change in cash fund balances 2,078,131 149,678 364,427	93,676	
Cash Fund Balances		
Beginning of year 8,241,132 1,514,312 1,336,387	112,334	
End of year <u>\$ 10,319,263</u> <u>\$ 1,663,990</u> <u>\$ 1,700,814</u> <u>\$</u>	\$ 206,010	

See notes to financial statements.

Debt Service		Capital Projects			
Road Use Tax- Bond Reserve		Highway 965 Improvements (315)	Street Capital Projects (61)	Other Governmental Funds	Total Governmental Funds
\$	_	\$ -	\$ -	\$ 1,801,423	\$ 9,890,064
-	_	-	-	-	4,386,319
					338,595
	-	-	-	-	537,488
	-	-	-	-	404,875
	-	1,849,741	1,995,304	1,462	6,648,076
	-	-	-	-	2,608,668
	-	-	-	3,725	47,046
	_		12,334	1,090	235,649
	-	1,849,741	2,007,638	1,807,700	25,096,780
	_	-	-	-	1,777,026
	-	-	-	-	3,668,831
	-	-	-	-	2,688,011
	-	-	-	-	111,011
	-	-	-	-	1,812,636
	-	-	-	-	4,151,007
	-	-	-	-	4,475,200
	-	-	-	-	816,367
	_	-	-	-	52,937
	-	-	-	-	124,181
	-	3,840,915	7,467,468	478,499	12,241,942
				62,480	1,019,578
	-	3,840,915	7,467,468	540,979	32,938,727
	-	(1,991,174)	(5,459,830)	1,266,721	(7,841,947)
	-	-	-	-	1,523
	-	-	2,150,000	1,275,000	4,572,531
	-	-	-	-	68,386
	-	-	377,966	-	7,433,857
				(1,803,968)	(5,733,723)
			2,527,966	(528,968)	6,342,574
	-	(1,991,174)	(2,931,864)	737,753	(1,499,373)
	149,740	(1,220,260)	(3,053,328)	(684,812)	6,395,505
\$	149,740	\$ (3,211,434)	\$ (5,985,192)	\$ 52,941	\$ 4,896,132

City of North Liberty Statement of Cash Receipts, Disbursements, and Changes in Cash Balances Governmental Funds Year Ended June 30, 2019

	Special Revenue		Debt Service				
	Genera	al Fund	Urban Renewal Tax Increment (90)	Ro	ad Use Tax	De	bt Service (110)
Cash Basis Fund Balances	-						
Restricted for							
Street operations	\$	-	\$ -	\$	1,700,814	\$	-
Street capital projects		-	-		-		-
Urban renewal purposes		-	1,663,990		-		-
Urban renewal projects		-	-		-		-
Property improvements		-	-		-		-
Debt service		-	-		-		206,010
Hotel/motel tax		39,358	-		-		-
Tree purchases		14,201	-		-		-
Police		5,596	-		-		-
Housing rehabilitation		21,246	-		-		-
Assigned for							
Capital equipment purchases	2,2	91,237	-		-		-
Street capital projects	2,2	45,587	-		-		-
Park development	4	70,614	-		-		-
Stormwater capital proejcts		43,061	-		-		-
Information technology upgrades		89,245	-		-		-
Youth scholarship/recreation capital equipment		55,448	-		-		-
Land clearing		-	-		-		-
FY20 tax rate reduction and social service	1	25,000	-		-		-
Street light décor		-	-		-		-
Unassigned	4,9	18,670					
Total cash fund balances	\$ 10,3	19,263	\$ 1,663,990	\$	1,700,814	\$	206,010

See notes to financial statements. 20

Debt S	Service	Capital	Projects		
Road Use Tax - Bond Reserve		Highway 965 Improvements (315)	Street Capital Projects (61)	Other Governmental Funds	Total Governmental Funds
\$	- - - - - 49,740 - -	\$ - - - - - - -	\$ - - - - - - -	\$ - 105,692 - 593,475 55,353 - - 45,478	\$ 1,700,814 105,692 1,663,990 593,475 55,353 355,750 39,358 14,201 51,074
	- - - - - - - - - -	(3,211,434)	19,354 - 11,797 (6,016,343)	41,059	21,246 2,291,237 2,286,646 470,614 43,061 89,245 55,448 19,354 125,000 11,797 (5,097,223)
\$ 1	49,740	\$ (3,211,434)	\$ (5,985,192)	\$ 52,941	\$ 4,896,132

City of North Liberty Statement of Cash Receipts, Disbursements, and Changes in Cash Balances Proprietary Funds June 30, 2019

	Water (510- 514)	Sewer (520- 525)	Utility Deposits (280)	Storm Water Management (530)	Total
Operating Receipts					
Charges for services	\$ 3,801,352	\$ 4,652,492	\$ 155,912	\$ 207,636	8,817,392
Miscellaneous	87,144	17,096	- 155.012	1,524	105,764
Total operating receipts	3,888,496	4,669,588	155,912	209,160	8,923,156
Operating Disbursements					
Business type activities	2,224,251	1,656,168	175,851	138,436	4,194,706
Excess of operating receipts over					
(under) operating disbursements	1,664,245	3,013,420	(19,939)	70,724	4,728,450
Nonoperating Receipts					
(Disbursements)					
Interest on investments	34,838	50,564	-	1,774	87,176
Debt service	(924,578)	(1,729,581)	-	-	(2,654,159)
Capital projects	(1,173,767)	(1,483,829)			(2,657,596)
Total nonoperating receipts (disbursements)	(2,063,507)	(3,162,846)	-	1,774	(5,224,579)
Excess of reciepts over					
(under) disbursements	(399,262)	(149,426)	(19,939)	72,498	(496,129)
Other Financing Sources (Uses)					
State Revolving Fund loan draws	1,466,234	1,149,193	_	_	2,615,427
Transfers in	-	20,000	_	_	20,000
Transfers out	(718,446)	(883,946)	-	(117,742)	(1,720,134)
Total other financing sources (uses)	747,788	285,247	-	(117,742)	915,293
Change in cash balances	\$ 348,526	\$ 135,821	\$ (19,939)	\$ (45,244)	\$ 419,164
Cash Balances					
Beginning of year	3,194,931	5,435,524	401,506	199,383	9,231,344
End of year	\$ 3,543,457	\$ 5,571,345	\$ 381,567	\$ 154,139	\$ 9,650,508
Cash Basis Fund Balances Restricted for					
Debt service	\$ 1,363,117	\$ 864,734	\$ -	\$ -	\$ 2,227,851
Capital projects	626,299	-	-	-	626,299
Utility deposits	-	-	381,567	-	381,567
Unrestricted	1,554,041	4,706,611		154,139	6,414,791
Total cash basis fund balances	\$ 3,543,457	\$ 5,571,345	\$ 381,567	\$ 154,139	\$ 9,650,508

See notes to financial statements. 22

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of North Liberty, Iowa is a political subdivision of the State of Iowa located in Johnson County. It was first incorporated in 1913, and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, health and social services, culture and recreation, community and economic development, utilities and general government services.

A. Reporting Entity and Jointly Governed Organizations

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

The City also 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 not ongoing financial interest or responsibility by the participating governments. The City and its officials are members of various jointly governed organizations, including the Johnson County Assessors Conference Board, Johnson County Joint E911 Service Board, Metropolitan Planning Organization of Johnson County, East Central Iowa Council of Governments, and the Johnson County Compensation Board.

B. Basis of Presentation

Government-wide Financial Statement - The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental 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:

Non-expendable restricted net position is subject to externally imposed stipulations which requires the cash balances to be maintained permanently by the City, including customer utility deposits.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

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

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

Fund Financial Statements - Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds 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 not paid from other funds.

Special Revenue:

The Urban Renewal Tax Increment Fund is used to account for urban renewal projects and repayment of general obligation debt attributable to urban renewal purposes financed by tax increment financing collections.

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.

Debt Service:

The Debt Service Fund – General obligation Debt Fund is utilized to account for the payment of interest and principal on the City's general long-term debt.

The Debt Service Fund – Road Use Tax Bond Reserve Fund is utilized to account for the required reserve fund that must be maintained in accordance with the terms of the City's road use tax revenue bond.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Capital Projects:

The Capital Projects Fund – Highway 965 Improvements Fund is used to account for improvements to the main arterial highway through the City

The Capital Projects Fund – Street Capital Projects Fund is used to account for improvements to other streets within the City

The City reports the following major proprietary funds:

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

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

The Utility Deposit Fund accounts for the receipt and disbursement of utility deposits.

The Storm Sewer Enterprise Fund accounts for the operation and maintenance of the City's storm 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 accounting principles generally expected in the United States of America.

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

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

Proprietary funds distinguish operating receipts and disbursements from 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Governmental Cash Basis Fund Balances

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

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

Assigned – Amounts which the City Council intends to use for a specific purpose.

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, 2019, disbursements in the debt service function exceeded budgeted amounts.

F. Property Tax and Calendar

The City's property tax rates were extended against the assessed valuation of the City as of January 1, 2017, to compute the amounts which became liens on property on July 1, 2018. These taxes were due and payable in two installments on September 30, 2018 and March 31, 2019, at the Johnson County Treasurer's offices. These taxes are recognized as income to the City when they are received from the County.

NOTE 2 – CASH AND POOLED INVESTMENTS

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

The 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.

NOTE 2 – CASH AND POOLED INVESTMENTS (CONTINUED)

The City does not have any investments that are subject to fair value guidance as set forth in Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*.

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

Custodial Credit Risk – Deposits: The City has a policy to only make deposits in the state of Iowa where deposits are covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. The City's deposits in banks at June 30, 2019, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds. The City had \$449,278 in certificates of deposit and \$14,097,362 in checking and savings accounts at June 30, 2019.

NOTE 3 – BONDS AND NOTES PAYABLE

Annual debt service requirements to maturity for general obligation notes, general obligation bonds, and revenue bonds of the City are as follows.

				Road U	se rax	
G.O. Bond	s and N	Votes		Revenu	e Bonds	S
Principal		Interest Princip		Principal		Interest
\$ 4,660,000	\$	696,796	\$	120,000	\$	26,240
4,535,000		596,516		120,000		23,840
3,880,000		498,809		125,000		21,440
3,910,000		412,097		130,000		18,690
3,535,000		322,178		130,000		15,570
8,410,000		641,625		420,000		24,950
865,000		40,740				_
					•	
\$ 29,795,000	\$	3,208,761	\$	1,045,000	\$	130,730
\$	Principal \$ 4,660,000 4,535,000 3,880,000 3,910,000 3,535,000 8,410,000 865,000	Principal \$ 4,660,000 \$ 4,535,000 3,880,000 3,910,000 3,535,000 8,410,000 865,000	\$ 4,660,000 \$ 696,796 4,535,000 596,516 3,880,000 498,809 3,910,000 412,097 3,535,000 322,178 8,410,000 641,625 865,000 40,740	Principal Interest \$ 4,660,000 \$ 696,796 \$ 4,535,000 \$ 596,516 3,880,000 498,809 412,097 3,535,000 322,178 8,410,000 641,625 40,740 40,740	Principal Interest Principal \$ 4,660,000 \$ 696,796 \$ 120,000 4,535,000 596,516 120,000 3,880,000 498,809 125,000 3,910,000 412,097 130,000 3,535,000 322,178 130,000 8,410,000 641,625 420,000 865,000 40,740 -	Principal Interest Principal \$ 4,660,000 \$ 696,796 \$ 120,000 \$ 4,535,000 \$ 596,516 120,000 \$ 125,000 \$ 3,880,000 498,809 125,000 \$ 130,000 \$ 3,910,000 \$ 322,178 130,000 \$ 410,000 \$ 420,000 \$ 420,000 \$ 40,740 -

NOTE 3 – BONDS AND NOTES PAYABLE (CONTINUED)

Year Ending	Enterprise Fund	Revenue Bonds	То	tal
June 30,	Principal	Interest	Principal	Interest
2020	Φ 1.000.000	2 (14 242	Φ 6.660,000	Ф 2.227.270
2020	\$ 1,880,000	2,614,343	\$ 6,660,000	\$ 3,337,379
2021	2,619,000	836,757	7,274,000	1,457,113
2022	2,478,000	783,049	6,483,000	1,303,298
2023	2,513,000	731,292	6,553,000	1,162,079
2024	2,345,000	677,922	6,010,000	1,015,670
2025-2029	14,586,000	2,559,958	23,416,000	3,226,533
2030-2034	15,763,000	1,434,868	16,628,000	1,475,608
2035-2037	10,117,000	296,975	10,117,000	296,975
Total	\$ 52,301,000	\$ 9,935,164	\$ 83,141,000	\$ 13,274,655

A. General Obligation Urban Renewal Corporate Purpose (Tax Increment Financing) Bonds

The City issued \$4,595,000 of Urban Renewal Corporate Purpose Bonds on October 15, 2018 for the purpose of defraying a portion of the costs of various construction and refurbishing projects within the urban renewal district. The City has issued several general obligation urban renewal corporate purpose (tax increment financing) bonds for the purpose of defraying a portion of the costs of various construction and refurbishment projects within the City's urban renewal districts. Portions of certain other issued general obligation bonds were for the same purposes. The bonds are payable in part or in full from the tax increment financing (TIF) receipts generated by increased property values in the City's TIF districts and which are credited to the Special Revenue - Urban Renewal Tax Increment Fund in accordance with Chapter 403.19 of the Code of Iowa. TIF receipts are generally projected to produce 100 percent of the debt service requirements over the life of the bonds. The proceeds from the sales of the bonds shall be expended only for purposes which are consistent with the plans of the City's urban renewal areas. The bonds are not a general obligation of the City, however, the debt is subject to the constitutional debt limitation of the City. At June 30, 2019, the outstanding amounts on these bonds totaled approximately \$16,555,000, which are payable through June 1, 2031. Total interest remaining payable on the bonds at June 30, 2019, was approximately \$2,093,338. During the year, principal and interest paid on these bonds totaled approximately \$2,055,000 and \$313,678, respectively. Tax increment financing receipts during the year were \$4,386,319.

B. Revenue Bonds

The City has pledged future water customer receipts, net of specified operating disbursements, to repay four outstanding water revenue bond issues totaling \$24,010,000. The bonds were issued between November 2012 and April 2017. Proceeds from the sales of the bonds provided financing for the construction of several water system improvement projects in the City and to refinance the 2008 water revenue bonds. The bonds are payable solely from water customer defined net receipts and are payable through June 2037. Annual principal and interest payments on the bonds are expected to require less than 56 percent of defined net receipts. At June 30, 2019, total principal and interest remaining to be paid on the bonds was \$30,064,280. Principal and interest paid on all bonds totaled \$476,000 and \$447,078, respectively. Total defined water operating net receipts during the year were \$1,664,245.

NOTE 3 – BONDS AND NOTES PAYABLE (CONTINUED)

B. Revenue Bonds (Continued)

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay seven sewer revenue bond issues totaling \$28,291,000. The bonds were issued between March 1998 and October 2016. Proceeds from the sales of the bonds provided financing for the construction of and improvements to the waste water treatment plant and for soil quality restoration projects. The bonds are payable solely from sewer customer defined net receipts and are payable through June 2037. Annual principal and interest payments on the bonds are expected to require less than 58 percent of defined net receipts. At June 30, 2019, total principal and interest remaining to be paid on the bonds was \$32,171,884. Principal and interest paid on all bonds totaled \$1,268,000 and \$445,063, respectively. Total defined sewer operating net receipts during the year were \$3,013,420.

The resolutions providing for the issuance of the enterprise fund revenue notes and bonds include the following provisions:

- (a) The notes and bonds will only be redeemed from the future earnings of the enterprise activity and the note and bond holders hold a lien on the future earnings of the funds.
- (b) Sufficient monthly cash transfers shall be made to separate sewer and water revenue sinking accounts for the purpose of making the principal and interest payments when due.
- (c) The provisions of the Water Revenue Refunding Bond Series 2014B require that \$541,255 be set aside into the Water Reserve Fund and maintained until all water revenue bonds of the City have been fully redeemed.

The provisions of the Sewer Revenue Refunding Bond Series 2014A require that \$307,105 be set aside into the Sewer Reserve Fund and maintained until all sewer revenue bonds of the City have been fully redeemed.

- (d) All funds remaining in the sewer rental and water utilities accounts after the payments of all maintenance and operating expenses and required transfers shall be placed in separate water and sewer revenue surplus accounts. These accounts are restricted for the purpose of paying any deficiency in the sinking funds. As long as the sinking funds have the full amount required to be deposited, any balance in the surplus funds may be made available to the City as the Council may from time to time direct.
- (e) User rates shall be established at a level which produces and maintains defined net receipts at the following levels:

Water - equal to at least 120% of the average amount that will come due in any fiscal year during the life of the water revenue bond issues and only during years in which water revenue bonds not funded by the State Revolving Fund are outstanding.

NOTE 3 – BONDS AND NOTES PAYABLE (CONTINUED)

B. Revenue Bonds (Continued)

Sewer - equal to at least 125% of the average amount that will come due in any fiscal year during the life of the sewer revenue bond issues, and equal to at least 125% of the maximum amount that will come due in any fiscal year during the life of the sewer revenue bonds. On and after June 1, 2026, these percentages decrease to 110% for all outstanding sewer revenue bond issues.

The City has pledged future road use tax receipts to repay one road use tax revenue bond issue totaling \$1,815,000. The bonds were issued in March 2012. Proceeds from the sale of the bonds provided financing to pay for a portion of the construction costs of the public works/streets department facility. The bonds are payable solely from future road use tax receipts and are payable through June 2027. At June 30, 2019, total principal and interest remaining to be paid on the bonds was \$1,175,730. During the year, principal and interest paid on the bonds totaled \$115,000 and \$28,540, respectively.

C. Rural Economic Development Loan

During the year ended June 30, 2013, the City received a Rural Economic Development Loan of \$360,000 from Linn County Rural Electric Cooperative Association to provide funds for construction of a portion of the library expansion project. The loan is dated May 8, 2013, and has an interest rate of 0%. The loan is due in annual installments of \$40,000 beginning May 8, 2015, and continuing annually thereafter until final payment on May 8, 2023. There is an annual administrative fee of 1 % based on the outstanding principal balance. During the year ended June 30, 2019, \$40,000 was paid on the loan and the balance of the loan at June 30, 2019, was \$160,000.

Annual maturities of the loan at June 30, 2019 are as follows:

2020	\$ 40,000
2021	40,000
2022	40,000
2023	 40,000
Total	\$ 160,000

Interest Rate Reduction

On October 24, 2017, the City Council approved a resolution providing for the reduction of the interest rate on the 2007 sewer revenue bonds from 3.00% to 1.75% effective December 1, 2017. The estimated interest savings due to the interest rate reduction is \$325,144.

NOTE 4 - PENSION PLAN

A. 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 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.

B. Pension Benefits

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

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

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

The formula used to calculate protection occupation member's monthly IPERS benefits include:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but no more than 30 years of services.
- 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 that the member receives benefits before age 65.

NOTE 4 - PENSION PLAN (CONTINUED)

B. Pension Benefits (Continued)

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 benefits payments.

C. 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.

D. Contributions

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

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

The City's contributions to IPERS for the year ended June 30, 2019, totaled \$613,421.

E. Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the City reported a liability of \$3,704,048 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contribution to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2018, the City's proportion was 0.058680%, which was an increase of 0.002142% from its proportion measured as of June 30, 2017.

NOTE 4 - PENSION PLAN (CONTINUED)

E. Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2019, the City's pension expense, deferred outflows of resources, and deferred inflows of resources totaled \$651,803, \$1,328,718, and \$863,168, respectively.

There were no non-employer contributing entities to IPERS.

F. Actuarial Assumptions

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

Rate of inflation

(effective June 30, 2017)

Rate of salary increase
(effective June 30, 2017)

Long-term investment rate of return
(effective June 30, 2017)

Rates vary by membership group
7.00% compounded annually, net of investment
(effective June 30, 2017)

wage Growth
(effective June 30, 2017)

3.25% per annum, based on 2.6% inflation
(effective June 30, 2017)

and 0.65% real wage inflation

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

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

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

NOTE 4 - PENSION PLAN (CONTINUED)

F. Actuarial Assumptions (Continued)

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
	27.0/	1.07.0/
Core plus fixed income	27 %	1.97 %
Domestic equity	22	6.01
International equity	15	6.48
Global smart beta equity	3	6.23
Private equity	11	10.81
Private real assets	7.5	4.14
Public real assets	7	2.91
Public credit	3.5	3.93
Private credit	3	3.11
Cash	1	(0.25)
Total	100 %	

G. Discount Rate

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

H. Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

Proportionate share of the net pension	Decrease	Rate	Increase	
Liability (asset)	(6.0%) $(7.0%)$		(8.0%)	
City	\$ 7,278,818	\$ 3,704,048	\$ 706,830	

I. 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.

NOTE 5 – COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation and compensatory hours for subsequent use or for payment upon retirement, termination 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 payments payable to employees at June 30, 2019, primarily relating to the General Fund, is as follows:

Type of Benefit	Amount
Compensatory time	\$ 44,652
Vacation	374,056
Total	\$ 418,708

This liability has been computed based on rates of pay as of June 30, 2019.

Sick leave is payable when used. Upon retirement, a percentage of unused sick pay is paid out to the retiree. It is not paid upon termination or death.

NOTE 6 – SOLID WASTE DISPOSAL CONTRACT

An agreement between the City and Johnson County Refuse for the period July 1, 2018 through June 30, 2028, provides the City and its citizens with solid waste collection and disposal services. The agreement providing for the services includes the following provisions:

- (a) The City shall pay the contractor a monthly charge (\$4.85 for each single and two-family dwelling unit. These fees are for recyclables.
- (b) The fees for non-recyclable wastes are based on the current Iowa City Landfill tipping fee schedule and are subject to change in the event landfill fees increase or decrease.
- (c) The City shall pay the contractor a monthly charge for garbage collection services:
 - 1. \$7.65 for bi-weekly pickup of a 35-gallon container.
 - 2. \$12.65 for weekly pick up of a 35-gallon container.
 - 3. \$14.65 for weekly pickup of a 65-gallon container.

NOTE 7 – TRANSIT SERVICES CONTRACT

An agreement for the period July 1, 2013 through June 30, 2014, between the City and the City of Coralville, provides the City and its citizens with limited transit services. The agreement providing for these services includes the following provisions:

- (a) The City shall pay the City of Coralville a monthly charge for the operating cost per hour for the number of hours of transit services provided each month.
- (b) The City shall pay the City of Coralville for the amount the City of Coralville pays to Johnson County SEATS for paratransit services provided to citizens of the City of North Liberty.
- (c) All fares collected shall be kept by the City of Coralville.
- (d) The agreement will automatically be renewed on a year-to-year basis unless one party gives notice to the other party no later than November 1 in a given year of its intent to terminate the agreement.

NOTE 8 – CONSTRUCTION CONTRACTS

The City has entered into various contracts with construction and engineering services companies totaling approximately \$48,000,000. The unpaid balances at June 30, 2019 totaled approximately \$10,000,000, which will be paid as work on the projects progresses.

NOTE 9 – DEFICIT FUND BALANCES

The following Funds had deficit fund balances at June 30, 2019:

Fund	Amount
Major Funds	
Highway 965 Improvements	\$ (3,211,434)
Street Capital Projects	(5,985,192)
Non-Major Governmental Funds	
Ranshaw House Project	(22,201)
Trail Projects	(392,356)
Land of Facilities	(373,559)

The deficit balances in these capital projects funds and accounts arose because project and construction costs were incurred prior to the availability of funds. These deficits will be eliminated with several sources of funds, but not limited to, proceeds from debt financing, grants, future tax increment financing collections and available funds in the water and sewer enterprise funds and other general City funds.

NOTE 10 – RISK MANAGEMENT

The City of North Liberty 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.

NOTE 11 – LEASE COMMITMENTS

The City entered into a lease agreement effective January 1, 2019, to lease commercial space for the City administration offices and Council chambers for the period January 1, 2019 to December 31, 2021. This agreement supersedes a lease agreement for similar facilities for the period from April 1, 2014 to December 31, 2018. The current lease agreement provides for the option to exercise up to three additional extensions of one year each at a rate not to exceed the previous year's rate plus three percent increase per annum.

Lease payments are due in six month intervals each January 15 and July 15. Lease expense for the year ended June 30, 2019, was \$189,485, which included additional rent of \$11,323 based on the assessed value of the property.

Future minimum commitments under this lease as of June 30, 2019, are as follows:

Year ended		
2020	\$	197,760
2021		203,693
2022		104,902
Total	\$	506,355

NOTE 12 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The City operates a single-employer health benefit plan which provides medical and prescription drug benefits for employees, retirees and their qualified beneficiaries. Group insurance benefits are established under Iowa Code Section 509A.13. The City finances the health benefit plan with Well mark on a pay-as-you-go basis. The most recent active member monthly premium costs for the City and the plan members are \$451 for single coverage, \$822 for employee/dependent coverage, \$886 for employee/spouse coverage and \$1,310 for family coverage. During the year ended June 30, 2019, the City contributed \$849,581, and plan members eligible for benefits contributed \$140,051 to the plan. At June 30, 2019, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

NOTE 12 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. OPEB Benefits

Employees of the City that are eligible to participate in the group health plan are eligible to continue coverage when a "qualifying event" would normally result in the loss of eligibility. "Qualifying events" are defined in the City's employee manual. Retirees and their beneficiaries under age 65 are required to pay the full cost for the continuing coverage. Continuing coverage is available until the employees and their beneficiaries attain age 65. The cost of the continuing coverage is the same as the cost for active employees, which results in an implicit rate subsidy.

Inactive employees or beneficiaries currently receiving benefits	1
Active employees	86
Total	87

NOTE 13 – CONDUIT DEBT OBLIGATIONS

During the year ended June 30, 2011, the City issued a total of \$2,032,000 of Midwest Disaster Area Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial facilities in the community. The outstanding principal amount on the bonds at June 30, 2019, totaled \$678,410. The bonds are secured by property purchased with the bond proceeds and are payable solely from payments received on the underlying mortgage loans, derived from rents payable by the tenants. The bond principal and interest do not constitute liabilities of the City, and neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

NOTE 14 – ECONOMIC DEVELOPMENT LOANS

The City entered into two economic development loan agreements with two local business entities during the year ended June 30, 2015. The loan proceeds to these entities are to be used to increase permanent employment opportunities in the City, increase the local property tax base and diversify the City's economic composition. Details of the loan agreements are as follows:

Agreement dated August 26, 2014, with BlendCard, Inc., in the amount of \$25,000. Monthly repayment of \$460 beginning on November 26, 2014, and continuing on the 26th day of each month thereafter until October 26, 2019, on which date the remaining unpaid indebtedness is due in full. Interest at a rate of four percent (4%) per annum is due on the unpaid balance throughout the term of the note. No repayments were received on the note during the year ended June 30, 2019. The balance due on the loan at June 30, 2018, was \$19,693. The City filed a claim on this note and a judgement was entered in favor of the City. The City received \$19,838 in September 2018 to satisfy payment of the note.

NOTE 14 – ECONOMIC DEVELOPMENT LOANS (CONTINUED)

Agreement dated November 25, 2014, with Moxie Solar LLC, in the amount of \$25,000. Monthly repayment of \$465 beginning on February 25, 2015, and continuing on the 25th day of each month thereafter until January 25, 2020, on which date the remaining unpaid indebtedness is due in full. Interest at a rate of four percent (4%) per annum is due on the unpaid balance throughout the term of the note. During the year ended June 30, 2019, the City received repayments of 8,370, of which \$335 was applied to interest on the note and \$8,035 was applied to principal. The balance due on the loan at June 30, 2019, was \$4,451.

NOTE 15 – TAX ABATEMENTS

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

A. City Tax Abatements

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

For the year ended June 30, 2019, the City abated \$1,060,892 of property tax under the urban renewal and economic development projects.

B. Tax Abatements of Other Entities

During the year ended June 30, 2019, there were no agreements entered into by other entities that reduced property tax revenues of the City.

NOTE 16 - INTERFUND AND INTRAFUND TRANSFERS

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

			Transfers in		
Transfers out	General	Debt Service	Street Capital Projects	Sewer	Total
Urban Renewal Tax Increment	\$ -	\$ 3,175,749	\$ -	\$ -	\$ 3,175,749
Road Use Tax	232,000	144,040	377,966	-	754,006
Other Governmental Funds	1,803,968	-	-	-	1,803,968
Water	327,546	390,900	-	-	718,446
Sewer	407,546	476,400	-	-	883,946
Storm Water Management	97,742	-		20,000	117,742
Total	\$ 2,868,802	\$ 4,187,089	\$ 377,966	\$ 20,000	\$ 7,453,857

Transfers above move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources or to assist in the funding of capital assets.

NOTE 17– SUBSEQUENT EVENT

In August 2019, the City authorized the sale of General Obligation Urban Renewal and Refunding Bonds, Series 2019A for \$8,010,000. The bonds will be used to refund \$3,170,000 of General Obligation Urban Renewal Bonds, Series 2011B as well as funding construction projects throughout the City.

In August 2019, the City approved conduit debt of \$3,000,000 of Revenue Bonds to Heartland Goodwill Enterprises Project. The City will not have any obligation to make payments on the bonds under this agreement.

OTHER INFORMATION

City of North Liberty

Budgetary Comparison Schedule

of Receipts, Disbursements, and Changes in Balances-Budget and Actual (Cash basis) - All Governmental Funds and Proprietary Funds Year Ended June 30, 2019

	Governmental Funds	Proprietary Funds	T . 1
Descints	Actual	Actual	Total
Receipts	¢ 10.229 (50	Φ	¢ 10.229.650
Property tax	\$ 10,228,659	\$ -	\$ 10,228,659
Tax increment financing	4,386,319	-	4,386,319
Other city tax	537,488	-	537,488
Licenses and permits	404,875	- 07.176	404,875
Use of money and property	47,046	87,176	134,222
Intergovernmental	6,648,076	- 0.017.202	6,648,076
Charges for services	2,608,668	8,817,392	11,426,060
Miscellaneous	235,649	105,764	341,413
Total receipts	25,096,780	9,010,332	34,107,112
Disbursements			
General government	1,777,026	-	1,777,026
Public safety	3,668,831	-	3,668,831
Public works	2,688,011	-	2,688,011
Health and social services	111,011	-	111,011
Culture and recreation	4,151,007	-	4,151,007
Community and economic development	1,812,636	-	1,812,636
Debt service	5,291,567	2,654,159	7,945,726
Capital outlay	13,438,638	2,657,596	16,096,234
Business type activities	-	4,194,706	4,194,706
Total disbursements	32,938,727	9,506,461	42,445,188
Excess (deficiency) of receipts over			
(under) disbursements	(7,841,947)	(496,129)	(8,338,076)
Other financing sources (uses), net	6,342,574	915,293	7,257,867
Excess (deficiency) of receipts and other	, ,	,	, ,
financing sources over (under)			
disbursements and other financing uses	(1,499,373)	419,164	(1,080,209)
Balances beginning of year	6,395,505	9,231,344	15,626,849
Balances end of year	\$ 4,896,132	\$ 9,650,508	\$ 14,546,640

There were no funds of the City not required to be budgeted during the year ended June 30, 2019

Budgeted	Final to Total	
	Final	Variance
Original	Fillal	variance
\$ 9,832,448	\$ 9,832,448	\$ 396,211
4,553,915	4,553,915	(167,596)
236,413	238,034	299,454
605,000	617,000	(212,125)
155,100	159,700	(25,478)
2,827,532	6,097,919	550,157
10,868,275	11,355,775	70,285
55,000	384,663	(43,250)
29,133,683	33,239,454	867,658
1,775,557	1,900,057	(123,031)
4,311,914	4,425,914	(757,083)
2,566,784	3,153,426	(465,415)
105,000	111,100	(89)
4,676,264	4,691,304	(540,297)
2,105,220	2,220,520	(407,884)
5,152,921	5,212,921	2,732,805
11,141,000	21,527,000	(5,430,766)
7,315,208	10,368,705	(6,173,999)
39,149,868	53,610,947	(11,165,759)
(10,016,185)	(20,371,493)	12,033,417
10,345,000	12,741,234	(5,483,367)
328,815	(7,630,259)	6,550,050
18,912,239	18,912,239	(3,285,390)
\$ 19,241,054	\$ 11,281,980	\$ 3,264,660

City of North Liberty Notes to Other Information – Budgetary Reporting

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 Fund. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. The nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund, and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments increased budgeted disbursements by \$14,461,079. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2019, disbursements in the general government, community and economic development, and debt service functions exceeded budgeted amounts.

City of North Liberty Schedule of the City's Proportionate Share of the Net Pension Liability Iowa Public Employees' Retirement System For the Last Five Years* Other Information

	2019	2018	2017	2016	2015
City's Proportion of the net pension liability (asset)	0.058680%	0.056538%	0.000565%	0.051521%	0.046738%
City's Proportionate share of the net pension liability (asset)	\$ 3,712,257	\$ 3,766,217	\$ 2,553,832	\$ 2,545,393	\$ 1,853,576
City's Covered employee payroll					
Regular	4,170,773	4,143,396	3,964,819	3,741,181	3,462,507
Protection occupation	1,559,912	1,403,042	1,263,298	1,143,311	997,332
Total	\$ 5,730,685	\$ 5,546,438	\$ 5,228,117	\$ 4,884,492	\$ 4,459,839
Proportionate share of the net pension liability (asset) as a percentage of covered payroll		\$ 0.68			
Regular	64.78% %	67.90 %	67.98 %	52.11 %	41.56 %
Plan fiduciary net position as a percentage of the total	02.62.0	02.21.0/	01.02.04	05.10.00	07.61.04
pension liability	83.62 %	82.21 %	81.82 %	85.19 %	87.61 %

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

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

City of North Liberty Schedule of the Primary Government's Contributions Iowa Public Employees' Retirement System Last Ten Fiscal Years Other Information

	2019 20		2018	2017		2016	
Primary government (city)							
Statutorily required contribution							
Regular	\$	453,282	\$	393,721	\$ 370,005	\$	354,058
Protection occupation		160,139		159,267	 138,059		124,309
Total	\$	613,421	\$	552,988	\$ 508,064	\$	478,367
Contributions in relation to the							
Statutorily required contribution							
Regular	\$	453,282	\$	393,721	\$ 370,005	\$	354,058
Protection occupation		160,139		159,267	 138,059		124,309
Total		613,421		552,988	 508,064		478,367
Contribution deficiency (excess)	\$		\$		\$ 	\$	
City's covered payroll							
Regular	\$	4,801,716	\$	4,413,845	\$ 4,143,396	\$	3,964,819
Protection occupation		1,568,452		1,618,562	 1,403,042		1,263,298
Total	\$	6,370,169	\$	6,032,407	\$ 5,546,438	\$	5,228,117
Contributions as a percentage of							
covered employee payroll							
Regular		9.44%		8.93%	8.93%		8.93%
Protection occupation		10.21%		9.84%	9.84%		9.84%

2015	2014	2013	2012	2011	11 2	
\$ 334,088 115,932	\$ 309,202 101,129	\$ 285,504 95,933	\$ 257,699 82,283	\$ 201,757 67,379	\$	178,743 59,361
\$ 450,020	\$ 410,331	\$ 381,437	\$ 339,982	\$ 269,136	\$	238,104
\$ 334,088 115,932	\$ 309,202 101,129	\$ 285,504 95,933	\$ 257,699 82,283	\$ 201,757 67,379	\$	178,743 59,361
 450,020	 410,331	 381,437	 339,982	 269,136		238,104
\$ 	\$ 	\$ 	\$ 	\$ 	\$	
\$ 3,741,181 1,143,311	\$ 3,462,507 997,332	\$ 3,293,006 934,112	\$ 3,193,298 825,306	\$ 2,902,976 677,179	\$	2,687,862 645,230
\$ 4,884,492	\$ 4,459,839	\$ 4,227,118	\$ 4,018,604	\$ 3,580,155	\$	3,333,092
8.93%	8.93%	8.67%	8.07%	6.95%		6.65%
10.14%	10.14%	10.27%	9.97%	9.95%		9.20%

City of North Liberty Notes to Other Information – Pension Liability

Changes of Benefit Terms

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

Changes of Assumptions

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

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

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

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

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

- Decreased the inflation assumption from 3.25% to 3.00%
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- 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.

City of North Liberty Notes to Other Information – Pension Liability (Continued)

Changes of Assumptions (Continued)

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.

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SUPPLEMENTARY INFORMATION

City of North Liberty Schedule 1

Combining Statement of Cash Receipts, Disbursements, and Changes in Cash Fund Balances - Nonmajor Governmental Funds For the Year Ended June 30, 2019

	Special	Revenue	Capital Projects			
	Employee Benefits (210)	Drug Task Force (24)	Ranshaw House Project (324)	TIF Projects (313)		
Receipts						
General property taxes	\$ 1,801,423	\$ -	\$ -	\$ -		
Intergovernmental	-	1,462	-	-		
Use of money and property	-	258	-	3,213		
Miscellaneous	-					
Total receipts	1,801,423	1,720		3,213		
Disbursements						
Capital outlay						
Public works	-	_	100,540	-		
Culture and recreation	-	_	, <u>-</u>	-		
Total disbursements	-	_	100,540			
Excess of receipts over		. ==0	4400 = 400			
(under) disbursements	1,801,423	1,720	(100,540)	3,213		
Other financing sources (uses)						
Proceeds from long-term debt, Net	-	_	200,000	-		
Transfers out	(1,803,968)	-	<u>-</u>	-		
Total other financing sources (uses)	(1,803,968)	-	200,000			
Net change in cash fund balances	(2,545)	1,720	99,460	3,213		
Cash Fund Balances						
Beginning of year	2,545	43,758	(121,661)	516,252		
End of year	\$ -	\$ 45,478	\$ (22,201)	\$ 519,465		
Cash basis fund balances Restricted for						
Street capital projects	\$ -	\$ -	\$ -	\$ -		
Urban renewal projects	-	· _	· -	519,465		
Police capital equipment purchases	-	45,478	-	-		
Property improvements	-	-	-	-		
Assigned for						
Street captial projects	-	-	-	-		
Unassigned			(22,201)			
Total cash basis fund balance	\$ -	\$ 45,478	\$ (22,201)	\$ 519,465		

Capita	l Pro	jects

Expansion Improve		enn Street provements (319)	I-JOBS Stree Projects (62				Dev	Entryway Development (314)		conomic elopment ects (318)	Land and Facilities (321)		Total Other Governmental Funds		
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,801,423
	21 1,090		- - -		- - -		- - -		- 66 -		- 167 -		- - -		1,462 3,725 1,090
	1,111				-				66		167				1,807,700
	-		4,400		-		62,480		-		-		373,559		478,499 62,480
	-		4,400		-		62,480						373,559		540,979
	1,111		(4,400)		-		(62,480)		66		167		(373,559)		1,266,721
	-		1,075,000		-		-		-		-		-		1,275,000
	<u>-</u>		1,075,000				<u> </u>		-				<u>-</u>		(1,803,968) (528,968)
	1,111		1,070,600		<u>-</u>		(62,480)		66		167		(373,559)		737,753
	54,242		(970,596)		5,688		(329,876)		40,993		73,843		<u> </u>		(684,812)
\$	55,353	\$	100,004	\$	5,688	\$	(392,356)	\$	41,059	\$	74,010	\$	(373,559)	\$	52,941
\$	-	\$	100,004	\$	5,688	\$	-	\$	-	\$	-	\$	-	\$	105,692
	-		-		-		-		-		74,010		-		593,475 45,478
	55,353		-		-		-		-		-		-		55,353
	-		- -		- -		(392,356)		41,059		- -	-	(373,559)		41,059 (788,116)
\$	55,353	\$	100,004	\$	5,688	\$	(392,356)	\$	41,059	\$	74,010	\$	(373,559)	\$	52,941

City of North Liberty Schedule 2 Schedule of Indebtedness Year Ended June 30, 2019

Obligation	Date of Issue	Interest Rates	Amount Originally Issued	
General obligation bonds				
Urban Renewal Corporate Purpose	Sept 28, 2011	1.50-3.10	\$ 5,810,000	
Urban Renewal Library Improvement	Nov 12, 2012	0.35-1.70	1,815,000	
Refunding	July 1, 2013	0.35-2.15	2,540,000	
Corporate Purpose	Nov 5, 2013	2.00-2.40	1,425,000	
Urban Renewal Corporate Purpose	Nov 5, 2013	2.00-2.40	3,540,000	
Corporate Purpose	Oct 30, 2014	2.00	3,090,000	
Corporate Purpose	Oct 8, 2015	2.00	9,965,000	
Corporate Purpose and Refunding	April 27, 2017	3.00	4,435,000	
Urban Renewal Corporate Purpose and Refunding	May 9, 2017	2.00-2.50	7,980,000	
Urban Renewal Corporate Purpose	October 15, 2018	3.00-3.15	4,595,000	
Total				
Rural Economic Development Loan and Grant Program				
Rural Economic Development Loan	May 8, 2013	0%	360,000	
Road Use Tax Revenue Bonds				
Road Use Tax Series 2012A	Mar 29, 2012	2.00-3.00%	1,815,000	
Revenue bonds				
Sewer Revenue Bonds Series 1998A	Mar 23, 1998	1.75%	323,957	
Sewer Revenue Bonds Series 1998B	Mar 23, 1998	1.75	3,769,043	
Sewer Revenue Bonds Series 2007	Aug 23, 2007 (a)	3.00/1.75	5,271,000	
Sewer Revenue Bonds Series 2008A	July 30, 2008	3.00	3,250,000	
Sewer Revenue Bonds Series 2008C	Sept 15, 2008	2.75-4.40	1,550,000	
Water Revenue Refunding Bond Series 2012C	Nov 12, 2012	0.50-2.00	1,575,000	
Sewer Revenue Refunding Bond Series 2014A	April 23, 2014	2.00-3.00	1,315,000	
Water Revenue Refunding Bond Series 2014B	April 23, 2014	2.00-3.05	1,210,000	
Sewer Revenue Improvement and Refunding Bond Series 2016	Oct 7, 2016	1.20	22,337,000	
Water Revenue Improvement Bond Series 2017	Feb 24, 2017	1.75	22,072,000	
Water Revenue Refunding Bond Series 2017C	April 27, 2017	2.00-2.25	1,190,000	

Total

⁽a) The interest rate on this bond was reduced to 1.75% on December 1, 2017

 Balance Issued Beginning During of Year Year		During	Redeemed During Year		Balance End of Year		Interest Paid	
\$ 3,570,000 935,000 1,310,000 890,000 2,215,000 2,210,000 7,340,000 3,755,000 7,295,000	\$		\$	400,000 180,000 255,000 140,000 345,000 300,000 890,000 680,000 1,130,000	\$	3,170,000 755,000 1,055,000 750,000 1,870,000 1,910,000 6,450,000 3,075,000 6,165,000	\$	45,626 12,778 22,605 18,978 47,238 44,200 146,800 187,841 75,191
\$ 29,520,000	\$	4,595,000 4,595,000	\$	4,320,000	\$	4,595,000 29,795,000	\$	87,219 688,476
\$ 200,000	\$		\$	40,000	\$	160,000	\$	<u>-</u>
\$ 1,160,000	\$		\$	115,000	\$	1,045,000	\$	28,540
\$ 24,000 262,000 4,160,000 1,750,000 630,000 565,000 870,000 845,000 21,863,000 22,071,000 1,005,000		- - - - - - - -	\$	24,000 262,000 121,000 151,000 115,000 185,000 100,000 480,000 1,000 190,000	\$	4,039,000 1,599,000 515,000 380,000 755,000 745,000 21,383,000 22,070,000 815,000	\$	210 2,293 36,400 77,963 13,560 10,180 20,535 20,765 280,542 394,483 21,650
\$ 54,045,000	\$		\$	1,744,000	\$	52,301,000	\$	878,581

City of North Liberty Schedule 3 Bond and Note Maturities Year Ended June 30, 2019

							General Ob	oligatio	n Bonds						
	Corpor	ate Pur	pose	Library I	mprov	ement	General Obli	gation !	Refunding	Corpora	ate Pur	pose	Corpora	ate Pur	pose
Year	Issued S	ept 28,	2011	Issued N	ov 12,	2012	Issued	Jul 1, 2	013	Issed N	lov 5, 2	2013	Issed N	ov 5, 2	2013
Ending	Interest			Interest			Interest			Interest			Interest		
June 30,	Rates		Amount	Rates		Amount	Rates		Amount	Rates		Amount	Rates		Amount
2020	2.10	\$	410,000	1.20	\$	185,000	1.50	\$	260,000	2.00	\$	140,000	2.00	\$	350,000
2021	2.30		420,000	1.35		185,000	1.75		260,000	2.00		145,000	2.00		360,000
2022	2.45		435,000	1.55		190,000	1.90		265,000	2.10		150,000	2.10		375,000
2023	2.60		450,000	1.70		195,000	2.15		270,000	2.25		155,000	2.25		385,000
2024	2.80		465,000			-			-	2.40		160,000	2.40		400,000
2025	3.00		485,000			-			-			-			-
2026	3.10		505,000			-			-			-			-
2027			-			=			-			-			-
2028			-			=			-			-			-
2029			-			=			-			-			-
2031			<u> </u>									<u> </u>			
	Total	\$	3 170 000		\$	755 000		\$	1 055 000		s	750 000		s	1 870 000

				Gene	ral Obligation	Bonds						
	Corpora	ate Purpose	Corpora	ate Purpose	Corpor	ate Purpose	Corpor	ate Purpose	Urbar	Renewal		
Year	Issued C	Oct 30, 2014	Issued (Oct 8, 2015	Issued A	Apr 27, 2017	Issued I	May 9, 2017	Issued Oct	tober 15, 2018		Total
Ending	Interest		Interest		Interest		Interest		Interest			
June 30,	Rates	Amount	Rates	Amount	Rates	Amount	Rates	Amount	Rates	Amount		
2020	2.00	\$ 305,000	2.00	\$ 910,000	3.00	\$ 610,000	2.00	\$ 1,155,000	3.00	\$ 335,000	\$	4,660,000
2021	2.00	305,000	2.00	920,000	3.00	415,000	2.00	1,180,000	3.00	345,000		4,535,000
2022	2.00	310,000	2.00	935,000	3.00	425,000	2.00	445,000	3.00	350,000		3,880,000
2023	2.00	325,000	2.00	890,000	3.00	425,000	2.00	455,000	3.00	360,000		3,910,000
2024	2.00	330,000	2.00	910,000	3.00	445,000	2.00	460,000	3.00	365,000		3,535,000
2025	2.00	335,000	2.00	930,000	3.00	245,000	2.00	470,000	3.00	375,000		2,840,000
2026	2.00	-	2.00	955,000	3.00	250,000	2.00	480,000	3.00	385,000		2,575,000
2027		-		=	3.00	260,000	2.125	495,000	3.00	395,000		1,150,000
2028		=		=		=	2.25	505,000	3.00	405,000		910,000
2029		=		=		=	2.50	520,000	3.00	415,000		935,000
2030									3.10	430,000		430,000
2031									3.15	435,000		435,000
	Total	\$ 1,910,000		\$ 6,450,000		\$ 3,075,000		\$ 6,165,000		\$ 4,595,000	\$ 2	29,795,000

	Rural Econon	nic Dev	elopment				
	Loan and C	Grant Pr	ogram	Road	Use T	ax	
	Rural Econon	nic Dev	elopment	Reven	ue Bor	nds	
Year	Issued N	Aay 8, 2	013	Issued M	1ar 29, 2012		
Ending	Interest			Interest			
June 30,	Rates		Amount	Rates		Amount	
2020	0.00	\$	40,000	2.00	\$	120,000	
2021	0.00		40,000	2.00		120,000	
2022	0.00		40,000	2.20		125,000	
2023	0.00		40,000	2.40		130,000	
2024			-	2.60		130,000	
2025			=	2.80		135,000	
2026			-	2.90		140,000	
2027			-	3.00		145,000	
2028			=			-	
2029						-	
	Total	\$	160,000		\$	1,045,000	

City of North Liberty Schedule 3 Bond and Note Maturities Year Ended June 30, 2019

Enterprise Revenue Bonds

•	Sewer Rever	nue Series 2007	Sewer Rever	nue Series 2008A	Sewer Rever	nue Series 2008C	Water Refund	ding Series 2012C	Sewer Refund	ling Series 2014A
Year	Issued A	ug 23, 2007	Issued J	Jul 30, 2008	Issued S	Sept 15, 2008	Issued N	lov. 12, 2012	Issued A	Apr 23, 2014
Ending	Interest		Interest		Interest		Interest		Interest	
June 30,	Rates	Amount	Rates	Amount	Rates	Amount	Rates	Amount	Rates	Amount
2020	1.75	\$ 416,000	3.00	\$ 156,000	4.25	\$ 120,000	1.80	\$ 190,000	2.00	\$ 120,000
2021	1.75	430,000	3.00	161,000	4.30	125,000	2.00	190,000	2.00	120,000
2022	1.75	444,000	3.00	166,000	4.35	130,000		-	2.25	125,000
2023	1.75	459,000	3.00	171,000	4.40	140,000		-	2.45	125,000
2024	1.75	475,000	3.00	177,000		-		-	2.70	130,000
2025	1.75	486,000	3.00	183,000		-		-	3.00	135,000
2026	1.75	654,000	3.00	189,000		-		-		-
2027	1.75	675,000	3.00	195,000		-		-		-
2028		-	3.00	201,000		-		-		-
2029		_		-		-		-		-
2030		_		-		-		-		-
2031		_		-		-		-		-
2032		_		-		-		-		-
2033		-		-		-		-		-
2034		_		-		-		-		-
2035		_		-		-		-		-
2036		_		-		-		-		-
2037										<u>-</u> _
										·
	Total	\$ 4,039,000	-	\$ 1,599,000		\$ 515,000		\$ 380,000		\$ 755,000

Enterprise Revenue Bonds

	Water Refund	ling Series 2014B	Sewer Improv	ement Series 2016	Water Improve	ements Series 2017	Water Refund	ing Series 2017C	
Year	Issued A	pr 23, 2014	Issued	Oct. 7 2016	Issued F	eb. 24, 2017	Issued A	pr 27, 2017	
Ending	Interest		Interest	,	Interest		Interest		
June 30,	Rates	Amount	Rates	Amount	Rates	Amount	Rates	Amount	Total
2020	2.00	\$ 100,000	1.20	\$ 483,000	1.75	\$ 100,000	2.00	\$ 195,000	\$ 1,880,000
2021	2.00	100,000	1.20	493,000	1.75	800,000	2.25	200,000	2,619,000
2022	2.25	105,000	1.20	498,000	1.75	800,000	2.25	210,000	2,478,000
2023	2.50	105,000	1.20	503,000	1.75	800,000	2.25	210,000	2,513,000
2024	2.70	110,000	1.20	653,000	1.75	800,000		-	2,345,000
2025	3.00	110,000	1.20	666,000	1.75	1,278,000		-	2,858,000
2026	3.05	115,000	1.20	661,000	1.75	1,304,000		-	2,923,000
2027		_	1.20	672,000	1.75	1,330,000		-	2,872,000
2028		_	1.20	1,379,000	1.75	1,357,000		-	2,937,000
2029		_	1.20	1,612,000	1.75	1,384,000		-	2,996,000
2030		-	1.20	1,635,000	1.75	1,412,000		-	3,047,000
2031		-	1.20	1,659,000	1.75	1,440,000		-	3,099,000
2032		_	1.20	1,683,000	1.75	1,469,000		-	3,152,000
2033		_	1.20	1,707,000	1.75	1,498,000		-	3,205,000
2034		_	1.20	1,732,000	1.75	1,528,000		-	3,260,000
2035		-	1.20	1,757,000	1.75	1,559,000		-	3,316,000
2036		-	1.20	1,782,000	1.75	1,590,000		-	3,372,000
2037			1.20	1,808,000	1.75	1,621,000			3,429,000
	Total	\$ 745,000		\$ 21,383,000		\$ 22,070,000		\$ 815,000	\$ 52,301,000

City of North Liberty Schedule 4

Schedule of Receipts by Source

and Disbursements by Function - All Governmental Funds For the Last Ten Years

	2019	2018	2017	2016
Receipts				
Property tax	\$ 10,228,659	\$ 9,161,827	\$ 8,495,238	\$ 7,583,031
Tax increment financing	4,386,319	4,074,528	4,389,642	4,509,489
Other city tax	537,488	327,429	335,049	360,492
Licenses and permits	404,875	575,399	389,066	478,562
Use of money and				
property	47,046	221,892	182,754	159,353
Intergovernmental	6,648,076	3,931,853	3,353,878	3,889,968
Charges for services	2,608,668	1,943,556	2,556,384	1,893,581
Special assessments	-	-	-	-
Miscellaneous	235,649	1,145,670	355,213	471,339
Total	\$ 25,096,780	\$ 21,382,154	\$ 20,057,224	\$ 19,345,815
Disbursements				
Operating				
General government	\$ 1,777,026	\$ 1,724,903	\$ 1,464,069	\$ 1,591,679
Public safety	3,668,831	3,498,753	3,177,706	2,836,301
Public works	2,688,011	1,981,066	1,788,477	1,626,565
Health and social services	111,011	110,725	103,500	105,350
Culture and recreation	4,151,007	3,931,551	3,792,817	3,593,454
Community and				
economic development	1,812,636	1,859,840	1,723,266	1,647,664
Debt service	5,291,567	4,899,061	5,309,615	4,831,259
Capital projects	13,438,638	10,035,175	8,882,559	8,023,964
Total	\$ 32,938,727	\$ 28,041,074	\$ 26,242,009	\$ 24,256,236

	2015		2014		2013		2012		2011		2010
\$	6,861,247	\$	6,127,781	\$	6,107,502	\$	5,502,489	\$	5,314,263	\$	4,914,385
	3,918,081		3,518,713		3,228,972		3,301,297		2,737,069		1,389,368
	341,057		311,708		292,566		291,492		287,105		269,844
	552,067		507,326		565,465		560,046		475,789		501,169
	149,029		143,887		140,675		164,087		177,521		162,861
	2,136,378		2,152,197		1,767,090		2,264,687		1,617,962		883,561
	2,219,792		1,674,579		1,698,909		1,457,531		1,547,314		1,437,878
	-		1,067		1,660		5,051		6,285		9,620
	390,306		647,785		302,042		545,227		598,909		299,628
\$	16,567,957	\$	15,085,043	\$	14,104,881	\$	14,091,907	\$	12,762,217	\$	9,868,314
Ψ	10,507,557	Ψ	15,005,015	Ψ	11,101,001		11,001,007		12,702,217	Ψ	2,000,311
\$	1,537,711	\$	1,293,854	\$	1,250,373	\$	1,133,334	\$	1,048,025	\$	875,271
Ψ	2,563,426	Ψ	2,315,057	Ψ	2,144,553	Ψ	1,984,061	Ψ	1,779,435	Ψ	1,682,165
	1,511,077		1,424,544		1,367,808		1,163,999		1,102,168		1,001,921
	98,207		97,000		135,150		86,000		90,446		56,050
	3,458,203		3,208,940		2,862,412		2,825,660		2,692,700		2,466,178
	1,166,131		898,262		1,097,172		1,033,597		927,060		861,398
	4,528,242		4,168,095		3,952,064		3,844,731		2,956,440		3,050,069
	4,181,863		5,468,736		7,091,862		7,854,575		8,901,225		2,891,519
•	19,044,860	\$	18,874,488	\$	19,901,394	•	19,925,957	\$	19,497,499	\$	12,884,571
φ	12,044,000	φ	10,074,400	φ	17,701,374	φ	19,743,737	φ	12,421,433	φ	14,004,3/1

City of North Liberty Schedule of Cash Receipts, Disbursements, and Changes in Cash Fund Balances Schedule 5 General Fund Detail Year Ended June 30, 2019

	General Fund (10)	Recreation Equipment (13)	Park Development (18)	Youth Sports Scholarship (19)
Receipts	A 7105101	Φ.	Φ.	•
General property taxes	\$ 7,106,404	\$ -	\$ -	\$ -
Commercial and industrial tax replacement	338,595	-	-	-
Other city tax	409,105	=	-	-
Licenses and permits	404,875	=	-	-
Intergovernmental	436,599	-	-	-
Charges for services	2,584,130	-	-	12,688
Use of money and property	41,084	654	-	97
Miscellaneous	98,595		69,303	50
Total receipts	11,419,387	654	69,303	12,835
Disbursements				
Current				
General government	1,777,026	-	-	-
Public safety	3,668,831	-	-	-
Public works	1,442,474	-	-	-
Health and social services	111,011	-	-	-
Community and economic development	751,744	-	-	-
Culture and recreation	4,151,007	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	6,676	-	-	-
Public works	-	-	-	-
Culture and recreation		303,067	637,956	9,700
Total disbursements	11,908,769	303,067	637,956	9,700
Excess of receipts over				
(under) disbursements	(489,382)	(302,413)	(568,653)	3,135
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	1,495	_	-	_
Proceeds from long-term debt	-	-	931,614	-
Bond premium	-	-	68,386	-
Transfers in	2,478,802	176,000	78,000	-
Transfers out	(410,675)			
Total other financing sources (uses)	2,069,622	176,000	1,078,000	
Net change in cash fund balances	1,580,240	(126,413)	509,347	3,135
Cash Fund Balances				
Beginning of year	5,941,486	398,689	(1,060,976)	52,313
End of year	\$ 7,521,726	\$ 272,276	\$ (551,629)	\$ 55,448

See notes to financial statements.

Telecomm tions Equipmen	S	Program (17)	Hotel/ Tax		ibrary erve (12)	Equipment serve (11)	R	quipment evolving and (20)	Ec	Police quipment serve (14)
\$	-	\$ -	\$	-	\$ -	\$ -	\$	-	\$	-
	-	-		71,621	-	-		-		-
	-	-		=	-	-		-		-
	-	1,000		-	-	-		-		11,850
	17	-		133	26	686		20		240
	17	 1,000		71,754	 11,824 11,850	 36,758 37,444		84 104		5,611 17,701
		-		-	-	-				-
	-	-		-	-	-		-		-
	-	-		-	-	-		-		-
	-	-		-	-	-		-		-
	-	-		-	-	-		-		-
27	7,724	_		25,213	-	-		-		-
	-	-		-	-	107,197		-		10,308
	-	1,000		-	5,375	-		455,060		-
27	7,724	1,000		25,213	5,375	107,197		455,060		10,308
(27	7,707)	-		46,541	6,475	(69,753)		(454,956)		7,393
	-	-		-	-	28		-		-
32	2,000	- - -	(78,000)	- - -	34,200		558,475		- - - -
32	2,000	 	(78,000)	-	 34,228		558,475		-
2	1,293	-	((31,459)	6,475	(35,525)		103,519		7,393
25	5,241	 14,201		70,817	 16,702	 313,310		131,815	·	100,416
\$ 29	9,534	\$ 14,201	\$	39,358	\$ 23,177	\$ 277,785	\$	235,334	\$	107,809

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City of North Liberty Schedule of Cash Receipts, Disbursements, and Changes in Cash Fund Balances Schedule 5 General Fund Detail Year Ended June 30, 2019

	Police Seized Funds (25)	Transportation (15)	Stormwater Impact Fees (16)	Total Governmental Funds
Receipts	¢.	Ф	¢.	ф. 7 106 404
General property taxes	\$ -	\$ -	\$ -	\$ 7,106,404
Commercial and industrial tax replacement	-	- 56.763	-	338,595
Other city tax	-	56,762	-	537,488
Licenses and permits	-	-	-	404,875
Intergovernmental	-	-	-	437,599
Charges for services	-	-	-	2,608,668
Use of money and property	-	302	62	43,321
Miscellaneous		-		222,225
Total receipts		57,064	62	11,699,175
Disbursements				
Current				
General government	-	-	-	1,777,026
Public safety	-	-	-	3,668,831
Public works	-	-	-	1,442,474
Health and social services	-	-	-	111,011
Community and economic development	-	-	-	751,744
Culture and recreation	-	=	=	4,151,007
Capital outlay				
General government	-	-	-	52,937
Public safety	-	-	-	124,181
Public works	-	-	-	455,060
Culture and recreation				957,098
Total disbursements				13,491,369
Excess of receipts over				
(under) disbursements	-	57,064	62	(1,792,194)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	_	_	_	1,523
Proceeds from long-term debt	_	_	_	931,614
Bond premium	_	_	_	68,386
Transfers in	_	_	_	3,357,477
Transfers out	_	_	_	(488,675)
Transfers out		·		(100,073)
Total other financing sources (uses)		·		3,870,325
Net change in cash fund balances	-	57,064	62	2,078,131
Cash Fund Balances				
Beginning of year	5,596	2,188,523	42,999	8,241,132
End of year	\$ 5,596	\$ 2,245,587	\$ 43,061	\$ 10,319,263

See notes to financial statements.

City of North Liberty Schedule of Cash Receipts, Disbursements, and Changes in Cash Balances Schedule 5 Governmental Funds- General Fund Detail Year Ended June 30, 2019

	General Fund Recreation (10) Equipment (1)				De	Park evelopment (18)	uth Sports holarship (19)
Cash Basis Fund Balances							
Restricted for							
Hotel/motel tax	\$	-	\$	-	\$	-	\$ -
Tree purchases		-		-		-	-
Police		_		_		_	-
Housing rehabilitation		21,246		-		-	-
Assigned for							
Capital equipment purchases	1,3	345,322		272,276		-	-
Street capital projects		_		_		_	-
Park development	3	000,000		_		170,614	-
Stormwater capital proejcts		_		_		-	-
Information technology upgrades		89,245		_		_	-
Youth scholarship/recreation capital equipment		_		_		_	55,448
FY20 tax rate reduction and social service	1	25,000		_		_	_
Unassigned	5,6	640,913				(722,243)	
Total cash fund balances	\$ 7,5	21,726	\$	272,276	\$	(551,629)	\$ 55,448

See notes to financial statements. 64

i	communic ations oment (21)	Tree Program (17)		(17) Tax		•		Fire Equipment Reserve (11)				Police Equipment Reserve (14)	
\$	- - -	\$	14,201	\$	39,358	\$	- - -	\$	- - -	\$	- - -	\$	- - -
	29,534		-		-		23,177		277,785		235,334		107,809
	-		-		-		-		-		-		-
	- - -		-		- - -		- - -		- - -		-		-
	- -		- -		- -		- -		- 		- -		- -
\$	29,534	\$	14,201	\$	39,358	\$	23,177	\$	277,785	\$	235,334	\$	107,809

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City of North Liberty Schedule of Cash Receipts, Disbursements, and Changes in Cash Balances Schedule 5 Governmental Funds- General Fund Detail Year Ended June 30, 2019

	Police Seize Funds (25		Transpo		ormwater oact Fees (16)	Go	Total vernmental Funds
Cash Basis Fund Balances							
Restricted for							
Hotel/motel tax	\$	-	\$	-	\$ -	\$	39,358
Tree purchases		-		-	-		14,201
Police	5,59	96		-	-		5,596
Housing rehabilitation		-		-	-		21,246
Assigned for							
Capital equipment purchases		-		-	-		2,291,237
Street capital projects		-	2,24	5,587	-		2,245,587
Park development		-		-	-		470,614
Stormwater capital proeicts		_		_	43.061		43.061

5,596

\$ 2,245,587 \$

89,245

55,448

125,000

4,918,670

43,061 \$ 10,319,263

Information technology upgrades

Total cash fund balances

Unassigned

Youth scholarship/recreation capital equipment

FY20 tax rate reduction and social service

See notes to financial statements.

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City of North Liberty Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass Through Agency/Program Title	CFDA Number	Expenditures	
U.S. Department of Justice			
Direct Programs:			
Bulletproof Vest Partnership Program	16.607	\$ 1,993	
Public Safety Partnership and Community Policing Grants	16.710	29,650	
Total U.S. Department of Justice		31,643	
U.S. Department of Transportation			
Through Iowa Department of Transportation			
Highway Planning and Construction	20.205	1,410,305	
Through Governor's Traffic Safety Bureau	20.203	1,410,505	
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	11,134	
Total U.S. Department of Education	20.001	1,421,439	
Environmental Protection Agency			
Through Iowa Finance Authority			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	1,466,234	
U.S. Department of Homeland Security			
Direct Programs:			
Staffing and Adequate Fire and Emergency Response (SAFER)	97.083	72,099	
Total Federal Expenditures		\$ 2,991,415	

City of North Liberty Notes to Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of North Liberty, Iowa under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the City of North Liberty, it is not intended to and does not present the financial position, changes in financial position or cash flows of the City of North Liberty.

NOTE 2 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same CFDA numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 3 – INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate.

NOTE 4 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Expenditures reported in the Schedule are reported on the basis of cash basis receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

bergankov

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

Independent Auditor's Report

Honorable Mayor and Members of the City Council City of North Liberty North Liberty, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of North Liberty as of and for the year ended

December 31, 2019, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 16,2019.

Internal Control over Financial Reporting

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

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

Internal Control over Financial Reporting

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control, audit finding, Audit Finding II-A-19.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the lack of segregation of accounting duties to be significant deficiency. Audit Finding II-A-19

Compliance and Other Matters

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

City's Response to Findings

Bugankov, Uts.

The City's response to the findings identified in our audit are described in the accompanying The City should continue to monitor duties and further segregate accounting duties where practical. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

St. Cloud, Minnesota

September 16, 2019

bergankov

Report on Compliance for Each Major Program and Report on Internal Control over Compliance In Accordance With the Uniform Guidance

Independent Auditor's Report

Honorable Mayor and Members of the City Council City of North Liberty North Liberty, Iowa

Report on Compliance for Each Major Federal Program

We have audited the City's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questions costs as items II-A-19 that we consider to be a significant deficiency.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

City's Response to the Findings

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of North Liberty's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

St. Cloud, Minnesota

Bugankov, Uts.

September 16, 2019

City of North Liberty Schedule of Findings and Questioned Costs

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Unmodified Type of auditor's report issued:

Internal control over financial reporting:

Material weakness(es) identified? No

• Significant deficiency(ies) identified? Yes, Audit Finding II-A-19

Noncompliance material to financial statements noted? No

Federal Awards

Type of auditor's report issued on compliance for major

Unmodified programs:

Internal control over major programs:

• Material weakness(es) identified? No • Significant deficiency(ies) identified? No

Any audit findings disclosed that are required to

be reported in accordance with 2 CFR 200.516(a)? No

Identification of Major Programs

CFDA No.: 20.205

Name of Federal Program or Cluster: Highway Planning and Construction

Dollar threshold used to distinguish

between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? No

City of North Liberty Schedule of Findings and Responses

Part II: Findings Related to the Financial Statements:

II-A-19 LACK OF SEGREGATION OF ACCOUNTING DUTIES

During the year ended June 30, 2019, the City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of segregation of accounting duties could adversely affect City's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements. Adequate segregation of accounting duties is in place when the following four areas of a transaction have been separated: authorization, custody, recording, and reconciliation. Examples of functions within the City that demonstrate this lack of segregation of accounting duties include, but are not limited to, the following:

- Cash Disbursements The Administrative Assistant inputs purchases into the system, prints the checks, and reconciles the bank accounts.
- Utility Billing Process The Utility Billing Clerk has the ability to make adjustments and these adjustments are not reviewed.
- Financial Reporting The Assistant City Administrator is responsible for month-end and yearend reconciliations and reporting and has full access to the accounting system including the ability to make adjustments. Journal entries and adjustments that are made are not reviewed. We did not note any inappropriate journal entries as part of our audit.

Management and the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation. However, due to the number of staff needed to properly segregate all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Management and the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

Recommendation The City should continue to monitor duties and further segregate accounting

duties where practical.

Response Agrees with finding.

Conclusion Response accepted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

City of North Liberty Schedule of Findings and Responses

Part IV: Other Findings Related to Statutory Reporting:

II-A-19 Certified Budget

Disbursement for the year ended June 30, 2019, did not exceed the amounts budgeted.

II-B-19 Questionable Disbursements

We noted no disbursements for parties, banquets, or other entertainment for employees that we believe may constitute an unlawful expenditure from funds as defined in an Attorney General's opinion dated April 25, 1979.

II-C-19 <u>Travel Expense</u>

No disbursements of City money for travel expenses of spouses of City officials or employees were noted.

II-D-19 Business Transactions

No business transactions between City and City officials or employees were noted.

II-E-19 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.

II-F-19 Council Minutes

No transactions were found that we believe should have been approved in the Council minutes but were not.

II-G-19 Deposits and Investments

No instances of noncompliance with the deposit and investment provision of Chapter 12B and 12C of the Code of Iowa and the City's investment policy were noted.

- II-H-19 Revenue Bonds and Notes No instances of non-compliance with the revenue bond and note resolutions were noted
- IV-I-19 Annual Urban Renewal Report The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1 and no exceptions were noted.

Resolution No. 2019-112

RESOLUTION ACCEPTING THE AUDIT REPORT FOR FISCAL YEAR 2019 AS COMPLETED BY BERGANKDV

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, BerganKDV has completed the Audit Report for Fiscal Year 2019;

WHEREAS, the City Council has received the City's Audit Report; and

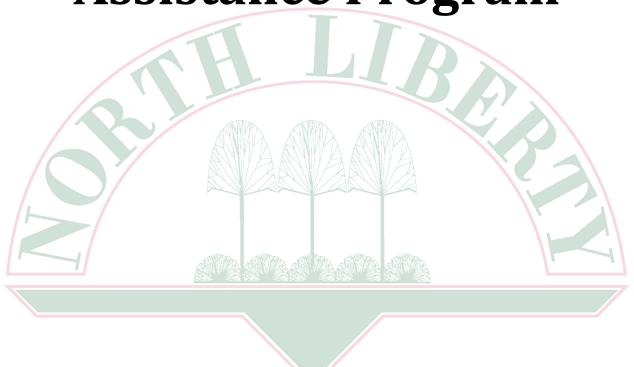
NOW, THEREFORE, BE IT RESOLVED by the City Council of North Liberty, Iowa, that the Audit Report for Fiscal Year 2019 as completed by BerganKDV is accepted.

APPROVED AND ADOPTED this 22nd day of October, 2019.

CITY OF NORTH LIBERTY:
TERRY L. DONAHUE, MAYOR
ATTEST:
I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.
TRACEY MULCAHEY, CITY CLERK

North Liberty – 2019 Resolution Number 2019-112

Transportation Assistance Program



Resolution No. 2019-113

A RESOLUTION ENACTING NORTH LIBERTY'S ON-DEMAND TRANSPORTATION ASSISTANCE PROGRAM

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, the City Council of the City of North Liberty finds there exists a need for subsidized on-demand transportation solutions among certain of the City's residents;

WHEREAS, in contemplation of that need, the City of North Liberty has entered into a contractual agreement with Yellow Cab of Iowa City, so as to facilitate the enactment of an ondemand transportation assistance program;

WHEREAS, a reasonable framework has been proposed for the operation and administration of a program to provide such assistance to North Liberty's underserved population, dubbed the North Liberty Transportation Assistance Program, and documents describing that program framework are attached hereto as Exhibit A; and

WHEREAS, the City of North Liberty finds that the enactment of the North Liberty Transportation Assistance Program is in the best interests of the City and its residents;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Liberty, Iowa, that the North Liberty Transportation Assistance Program (NLTAP) is hereby created, that the City Administrator is empowered take such steps as are necessary to operate NLTAP in accordance with the attached framework, and to administer, amend or modify the NLTAP framework as the City Administrator may deem to be in the City's best interests.

APPROVED AND ADOPTED this 22nd day of October, 2019.

TERRY L. DONAHUE, MAYOR	_

CITY OF NORTH LIBERTY:

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

Transportation Assistance Program: Pass Application Form



Administration

319-626-5722



E-mail

NLTAP@northlibertyiowa.org



Website

northlibertyiowa.org/NLTAP

PURPOSE

The focus of the City of North Liberty Transportation Assistance Program (NLTAP) is to assist eligible residents who may - for various reasons - be unable to travel to important destinations in and near North Liberty for essential quality-of-life services.



APPLICANT IDENTIFICATION INFORMATION

Must provide one of the following proof of identification photo documents (current and not expired):

- U.S. Driver's License,
- · U.S. Non-Driver's ID card,
- · U.S. or foreign Passport,
- U.S. Permanent Resident card,
- Johnson County Iowa Community ID, or
- Consular ID.

Must provide one of the following proof of residency documents with applicant name and home address:

- Utility bill (dated within last 30 days);
- Insurance bill (dated within last 30 days);
- · Bank statement (dated within last 30 days);
- Employment pay stub (dated within last 30 days);
- · Local property tax statement (dated for present year);
- Mortgage payment receipt (dated within last 30 days);
- Voter registration card (current);
- · Jury summons or court order issued by a state or federal court (dated within last 30 days);
- Rental agreement (dated for present year);
- · Mobile home lot payment receipt (dated within last 30 days); or
- Vehicle registration (dated for present year).

NAME

HOME ADDRESS

NORTH LIBERTY, IA 52317

BIRTH DATE

PHONE #

E-MAIL (OPTIONAL)

If applicant required the assistance of a preparer to fill out application, complete the information below.

PREPARER NAME

RELATIONSHIP TO APPLICANT

Transportation Assistance Program: Pass Application Form

EMERGENCY CONTACT INFORMATION

NAME

PHONE #

RELATIONSHIP TO APPLICANT

TRANSPORTATION NEEDS ASSESSMENT

N

DOES APPLICANT RECEIVE OTHER TRANSPORTATION ASSISTANCE? Y

IF YES, LIST ASSISTANCE SERVICES.

IF APPLICANT HAS LEGAL DEPENDENTS (UNDER 18 YEARS OLD)

Must be legal dependent(s) of applicant and provide documentation of dependent status (for example, a birth certificate).

Dependents must ride with eligible adult; cannot ride alone. Vehicle size will limit the number of dependents that can safely ride with the applicant for each trip. Vehicles are not equipped with child seats. Applicant must provide a size appropriate, unexpired child restraint system for any rider six years old and under; must be a rear facing child restraint system for any child less than one year old and weighing less than 20 pounds.

- NAME
- **1** BIRTH DATE
- NAME
- 2 BIRTH DATE
- NAME
- BIRTH DATE
- NAME
 - BIRTH DATE
- _ NAME
- 5 BIRTH DATE

Transportation Assistance Program: Pass Application Form

ELIGIBILITY INFORMATION (COMPLETE ONE ENROLLMENT BOX)

ENROLLMENT OPTION A - NO PERSONAL VEHICLE

DOES APPLICANT OWN A VEHICLE, REGISTERED IN THEIR NAME? Y

IF YES, WHY
IS APPLICANT
UNABLE TO
USE THIS
VEHICLE?

ENROLLMENT OPTION B - INCOME STATUS

Must provide official documentation for any benefits or income listed below. Date on documentation must be within the past two months.

APPLICANT'S HOUSEHOLD RECEIVES THE FOLLOWING: (CHECK ALL THAT APPLY)

CHILDCARE VOUCHER PUBLIC HOUSING/VOUCHER (SECT 8)

FIP (FAMILY INVESTMENT PROGRAM) SNAP (FOOD ASSISTANCE PROGRAM)

LIHEAP (LOW INCOME ENERGY ASSISTANCE)

TANF (TEMP ASSIST NEEDY FAMILIES)

MEDICAID/MEDICARE WIC (WOMEN, INFANTS & CHILDREN)

OTHER

If applicant does not currently receive any of the above assistance, then they could qualify based on annual gross income. Limit is set at 185% of the Federal Limit, but not exceeding 85% of the North Liberty Median Income from the most recent census.

Household size Annual Gross Income

1 \$23,106
2 \$31,283
3 \$39,460
4 \$47,637
5 \$55,814

ENROLLMENT OPTION C/D - MEDICAL (PERMANENT/TEMPORARY)

Must provide note from physician attesting to the following answers. If necessary, new applicants may receive a temporary transportation pass valid for 30 days to allow for the note to be obtained.

DOES APPLICANT HAVE A MEDICAL CONDITION (PHYSICAL OR MENTAL) WHICH CONSTITUTES A SUBSTANTIAL HANDICAP?

DOES APPLICANT HAVE A MOBILITY AID?

Y N

IF YES, DESCRIBE.

IS THIS MEDICAL CONDITION TEMPORARY TEMPORARY PERMANENT OR PERMANENT IN NATURE?

IF TEMPORARY, DATE CONDITION IS EXPECTED TO RESOLVE.

Transportation Assistance Program: Pass Application Form

CONSENT AND AUTHORIZATION

The undersigned applicant (the "Applicant") authorizes the City of North Liberty, lowa to contact any service or benefit providers indicated in this application for the purpose of verifying the documentation provided, and to verify Applicant's eligibility for the North Liberty Transportation Assistance Program ("NLTAP").

Applicant agrees that membership in NLTAP, if approved, is effective only for the period that the applicant qualifies to receive services, and that membership in NLTAP must be renewed on an annual basis or upon termination date of a temporary pass, whichever happens first.

Applicant understands and agrees that the City of North Liberty may terminate the Transportation Assistance Program for any reason. In the event the Transportation Assistance Program is terminated, the City of North Liberty will mail a written notice to the address on this application at least 10 days prior to the termination date. Applicant hereby specifically waives any claim or cause for damages resulting from the cancellation or discontinuation of the Transportation Assistance Program.

By submitting this application, the Applicant attests that all statements on this application are true and correct, and agrees that intentionally false statements made on this application will be grounds for the City of North Liberty to deny the application or to cancel Applicant's membership in NLTAP.

Applicant acknowledges that NLTAP passes are for the exclusive use of NLTAP members, and may not be shared. Applicant agrees that, if applicant's pass is lost or stolen, to the applicant will report that loss immediately. Applicant understands that violation of any of these terms will result in the immediate cancellation of Applicant's membership in NLTAP.

If this application is signed by a preparer ("Preparer") on behalf of the Applicant, Preparer affirms that Applicant understands and agrees to the terms of membership described in this application, and that the application was prepared at Applicant's direction.

PRINT APPLICANT'S NAME

APPLICANT'S (OR PREPARER'S) **SIGNATURE**

DATE

It is the policy of the City of North Liberty, Iowa not to discriminate on the basis of race, color, national origin, sex, disability, religion, creed, age, marital status, sexual orientation, and gender identity in its programs, activities, and employment practices. If you have questions related to this policy, please contact Human Resources Director Deb Hilton at dhilton@northlibertyiowa.org or 319-626-5700.

OTHER RESOURCES AVAILABLE:

Elderly Transportation Assistance

RSVP through United Way of Washington & Johnson Counties unitedwayjwc.org/or 319-338-7823 trailofjohnsoncounty.org/ or 319-800-9003

TRAIL of Johnson County Assistance in Buying a Car

Charity organizations FreeCharityCars.org or 1-800-CharityCars

Local Transit Referrals, Education, Outreach, and Awareness

Johnson County Mobility Coordinator johnson-county.com/mobility or 319-356-6090 Johnson County SEATS johnson-county.com/SEATS or 319-339-6127

Need a Car Seat or Learn How to Properly Install One?

Community Partnerships for Protecting Children johnson-county.com/ss/cppc or 319-339-6179

North Liberty Police Department 319-356-6800 (non-emergency number)

4 4 2 9



The purpose of the North Liberty Transportation Assistance Program (NLTAP) is to assist eligible residents who may - for various reasons - be unable to travel to important destinations in and near North Liberty for essential quality-of-life services.

Mayor Terry Donahue and North Liberty Transit Committee members have worked since 2017 to plan a program which will satisfy the community need for necessary travel. They identified a gap in service provision and a solution to provide assistance to persons who need it most.

Yellow Cab of Iowa City is contracted to provide rides to qualifying persons issued photo identification cards by the City of North Liberty.

QUESTIONS?

If you have a question about the application, eligibility, verifying documents, permissible dropoff locations, or process and the answer is not in this brochure or online, then contact the City of North Liberty. Please leave a message with your name, a phone number to reach you, and your question. Allow up to three business days to receive a response.

> 319.626.5722 NLTAP@northlibertyiowa.org North Liberty City Hall 3 Quail Creek Circle North Liberty, IA 52317 northlibertyiowa.org/NLTAP

If you have a question about vehicles & accessibility, then please call Yellow Cab of Iowa City.

> 319.338.9777 yellowcabic.com



THE CITY OF NORTH LIBERTY, IOWA TRANSPORTATION **ASSISTANCE** PROGRAM



PROGRAM INFORMATION

YELLOW CAB: 310.338.9777



VERSION: 2019.10

AM I ELIGIBLE?

Applicant must:

Be a current resident of North Liberty;

AND

Qualify under at least one of the following categories:

- 1. No access to vehicle (does not have a working vehicle registered under their name);
- 2. Financial difficulty (receives verifiable federal or state assistance, or income does not exceed 185% of the federal limit and 85% of the North Liberty median income:

, , , , , , , , , , , , , , , , , , , ,	
ousehold Size	Annual Gross Income Limit
1	\$23,106
2	\$31,283
3	\$39,460
4	\$47.637
5	\$55,814
6	\$63,991
ut not exceeding	S68 262):

- 3. Disabled (defined by law as a physical or mental condition of a person which constitutes a substantial handicap); or
- 4. Disabled temporarily (for example, broken leg preventing travel by personal vehicle).

Completed application form.

Proof of identity:

- · U.S. Driver's License.
- · U.S. Non-Driver's ID card.
- · U.S. or foreign Passport,
- · U.S. Permanent Resident card,
- · Johnson County Iowa Community ID, or
- · Consular ID.

Proof of residency:

- · Utility bill (dated within last 30 days);
- · Insurance bill (dated within last 30 days);
- Bank statement (dated within last 30 days);
- · Employment pay stub (dated within last 30 days);
- · Local property tax statement (dated for present
- Mortgage payment receipt (dated within last 30 davs):
- · Voter registration card (current);
- · Jury summons or court order issued by a state or federal court (dated within last 30 days):
- · Rental agreement (dated for present year);
- Mobile home lot payment receipt (dated within last

WHERE CAN NLTAP TAKE ME?

- 1. Pantry and grocery
- 2. Medical offices for appointments
- 3. Pharmacy and durable medical equipment suppliers
- 4. Local government offices
- 5. Connecting bus stops within or close to North Liberty
- 6. Banks and credit unions
- 7. Other third party medical transport connections

- 30 days); or
- · Vehicle registration (dated for present year).

Proof of eligibility:

- · Card issued to persons due to financial need, applicant must provide proof. Can be accomplished by providing proof of federal or state income-based program enrollment, such as Medicaid/Medicare, WIC. or food stamps.
- · Card issued to persons experiencing a disability, applicant must provide validation from doctor (for temporary disability, resolution date is needed).

If applicant has dependent(s):

- Birth Certificate, or other federal or state document demonstrating dependency connection to applicant.
- · Weight appropriate, unexpired car seats for all children 5 years old and under

WHERE TO APPLY?

Applications are received and processed at North Liberty City Hall by appointment only. Please call Special Projects Coordinator Angela McConville at 319-626-5722 to set up a date and time.

After processing, you will receive your card in the mail at the address on the application. Please allow between 3 to 5 days for your card to arrive.



CASH PAYMENT MUST BE MADE TO THE DRIVER AT TIME OF PICKUP.



WHAT IF I MOVE?

A card is valid only as long as the cardholder's their card will be deactivated. If a cardholder reapply to continue to receive





\$1 fare

Call Yellow Cab of Iowa City at **319.338.9777** no less than 30 minutes prior to requested ride. When selecting a time, keep in mind that Yellow Cab driver will not wait more than five minutes for passengers to arrive.

三

Tell the scheduling operator you would like to book a ride under the North Liberty Transportation Assistance Program, the total number of passengers, whether you require an accessible vehicle, and the intended eligible destination (i.e. name of medical office, pharmacy, etc).

At the start of each ride, the Yellow Cab driver will collect the \$1 fare per ride and use your card to verify eligibility and fill out a ride report. Cardholders who do not have their card will be denied a ride.

QUESTIONS?

If you lose your card or have a question about your card and cannot find the answer in this brochure or online, then call or email the City of North Liberty. Please leave a message with your name, a phone number to reach you, and a description of your concern. Allow up to three business days to receive a response.

319.626.5722

NLTAP@northlibertyiowa.org

North Liberty City Hall
3 Quail Creek Circle

North Liberty, IA 52317

northlibertyiowa.org/NLTAP

If you have a concern or question about a driver or vehicle, then please call Yellow Cab of Iowa City.

319.338.9777 yellowcabic.com



THE CITY OF NORTH LIBERTY, IOWA TRANSPORTATION ASSISTANCE PROGRAM



CARDHOLDER USER GUIDE

YELLOW CAB: 310.338.9777



VERSION: 2019.10



a respectable manner. Disruptive, abusive, o argumentative riders will be asked to leave the vehicle and reported to the City. If you have an incident or concern with a driver, please report it to Yellow Cab of lowa City at 319.338.9777.

CARDHOLDER
IS RESPONSIBLE
FOR PAYING 1.00
FARE PER RIDE.

CASH PAYMENT MUST BE MADE TO THE DRIVER AT TIME OF PICKUP.

HOW CAN A NLTAP CARD BE USED?

Please exhaust any available alternative modes of transportation before using the NLTAP.

Rides must be scheduled to take place:

- Monday through Friday 7:00 AM 10:00 PM; or
- Saturday 7:00 AM 7:00 PM.

Rides will be given to:

- Cardholder plus dependents (names must be listed on back of card):
- Cardholder plus one friend or family member; or
- Cardholder plus one personal care attendant and one friend or family member.

Dependents not allowed to ride without cardholder. All riders must have same origin & destination.

The purpose of the North Liberty Transportation Assistance Program (NLTAP) is to assist eligible residents who may - for various reasons - be unable to travel to important destinations in and near North Liberty for essential quality-of-life services. For eligibility details and necessary documentation, refer to the program application online at northlibertyiowa.org/NLTAP or in print at North Liberty City Hall, 3 Quail Creek Circle, North Liberty, IA 52317.

WHAT IS NLTAP?

Rides must originate from or arrive at the following locations:

- North Liberty Community Pantry;
- North Liberty Community Center;
- Grocery Stores: North Liberty Fareway,
 Coralville Aldi, or Crosspark Road Hy-Vee only;
- Medical Offices must be located within North Liberty, Coralville, Iowa City, or Tiffin, for verifiable appointments only;
- Pharmacies & Durable Medical Equipment
 Suppliers: must be located within North Liberty,
 Coralville, Iowa City, or Tiffin;
- Banks & Credit Unions: must be located within North Liberty;
- Government Offices: North Liberty City Hall, North Liberty Police Department, North Liberty Fire Department, North Liberty Post Office, Social Security Administration (local office), Iowa Drivers License Station (local office), Johnson County Administration Building, or Johnson County Health and Human Services Building only;
- Bus Stops: CAMBUS Research Park stops, Coralville Bus Heartland stop, or Coralville Bus Coral Ridge Mall stop only;
- Other Medical Transport Stops: intermediate connection to third party medical transports; or
- Cardholder address as printed on front of card.

USAGE RESTRICTIONS

Ways the North Liberty Transportation Assistance Program CANNOT be used:

- NLTAP card cannot be used in place of an official federal or state ID (i.e. to obtain a passport, board an airplane, prove employment eligibility, vote, or verify age for alcohol/cigarette purchases).
- Travel cannot be provided to unapproved locations.
- · As work transportation.
- For rides with less than a 30-minute notice.
- In the event of a medical emergency, you must call 911.

What happens if I try to use the program incorrectly or produce an invalid card:

- Driver will retain the card being used & refuse your ride. You should call the City of North Liberty (contact information on other side of brochure) if you feel that your card has been retained in error.
- If an emergency medical situation is suspected, the driver will call 911 & the person listed as the emergency contact on the back of the card.
- The City of North Liberty will review individual transportation use records on a monthly basis. Staff will contact cardholders in the event that unapproved use is suspected.

Assessment Resolution



Resolution No. 2019-114

RESOLUTION ASSESSING WATER SHUT OFF REPAIR FEES AND SIDEWALK REPAIR FEES OWED TO THE CITY OF NORTH LIBERTY, IOWA TO INDIVIDUAL PROPERTY TAXES

WHEREAS, the following individuals have not paid the amounts listed below which are due and payable to the City of North Liberty, Iowa as follows:

Name Joshua N Hogue 422 N Stewart St	<u>Properties</u> 0612407007	<u>Amount</u> \$1,846.00	<u>Description</u> Water shut off repair
Sugar Creek Ln LLC 190 Sugar Creek Ln	0613217001	\$585.00	Sidewalk Repair
Carol Forbes 385 Fox Run	0601456004	\$782.00	Sidewalk Repair

WHEREAS, diligent effort has been made to collect said amount; and

WHEREAS, under the terms of the Municipal Code of North Liberty, Iowa, this amount is delinquent and should be certified pursuant to said Municipal Code.

NOW, THEREFORE, BE IT RESOLVED THAT that the City Clerk is hereby authorized and directed to certify to the Johnson County Treasurer the above and foregoing delinquent amount to the appropriate real property in North Liberty, Johnson County, Iowa, as hereinbefore described.

APPROVED AND ADOPTED this 22nd day of October, 2019.

CITY OF NORTH LIBERTY:
TERRY L. DONAHUE, MAYOR

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

ATTEST:

Tobacco Violations



WAIVER OF RIGHT TO HEARING ON CIVIL PENALTY

COMES NOW Garrett S. Pikhpp Gwner or manager of Fareway Stores, Inc., which is a retailer and is located at 615 Westwood Drive, North Liberty. By signing this Waiver of Right to Hearing I voluntarily acknowledge on behalf of Fareway Stores, Inc.:

- 1. That an employee or agent of Fareway Stores, Inc. violated Section 453A.2(1) of the Code of Iowa, prohibiting anyone from selling or providing tobacco, tobacco products or cigarettes to a minor.
- 2. That pursuant to Sections 453A.22(2) and 453A.47A(11) of the Code of Iowa, a retailer is subject to a civil penalty of \$300.00 the first time its employee violates Section 453A.2(1) within a two year period.
- 3. That pursuant to Section 453A.22(2), a retailer is entitled to a hearing to determine whether the civil penalty should be assessed.
- 4. That Fareway Stores, Inc. does not wish to have a hearing on whether a civil penalty should be assessed against it due to its employee's violation and, instead, wishes to acknowledge its responsibility for the civil penalty provided for in Section 453A.22(2) by paying it without need for the hearing.
- 5. That, if an employee of Fareway Stores, Inc. again violates Section 453A.2(1), Fareway Stores, Inc. may be subject to further civil penalties under Section 453A.22(2), after proper notice and opportunity for hearing, including additional monetary civil penalties and/or a suspension of its retail cigarette permit.
- 6. That included with this Waiver of Hearing is the sum of \$300.00, payable to the City of North Liberty, in complete satisfaction of the civil penalty owed by Fareway Stores, Inc. under Section 453A.22(2).
- 7. That this Waiver of Hearing was executed and the civil penalty paid voluntarily and after sufficient opportunity to consult with legal counsel.

Executed this 15th day of August, 2019.

Dwner/Managersvp/Breneral Counse | Secretary
Fareway Stores, Inc.

Resolution No. 2019-115

RESOLUTION ACCEPTING PAYMENT OF \$300.00 CIVIL PENALTY FROM FAREWAY STORES, INC. DBA FAREWAY #993

WHEREAS, on November 29, 2018, an employee of Fareway Stores, Inc. dba Fareway #993, 615 Westwood Drive, North Liberty, Iowa, violated Iowa Code §453A.2(1) by selling or providing tobacco, tobacco products or cigarettes to a minor and this was the first such violation by one of its employees in a two-year period; and

WHEREAS, at the time of the violation Fareway Stores, Inc. dba Fareway #993, was operating under a retail cigarette permit issued by the City of North Liberty; and

WHEREAS, pursuant to Iowa Code §453A.22(2), an establishment which holds a retail cigarette permit is subject to a civil penalty of \$300.00 as a result of its employee violating Iowa Code §453A.2(1) for a first violation within a two-year period; subject to a civil penalty of \$1,500.00 or a thirty-day permit suspension for a second violation within a two-year period, at the retailer's option; subject to a civil penalty of \$1,500.00 and a thirty-day permit suspension for a third violation within a three-year period; and subject to a civil penalty of \$1,500.00 and a sixty-day permit suspension for a fourth violation within a three-year period.

WHEREAS, Fareway Stores, Inc. dba Fareway #993, has waived its right to a hearing required by Iowa Code §453A.22(2) and accepted responsibility for its employee's first violation of Iowa Code §453A.2(1), by paying a \$300.00 civil penalty.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Liberty, Iowa, that the City Council should accept the waiver of right to hearing and the payment of a \$300.00 civil penalty on behalf of Fareway Stores, Inc, dba Fareway #993.

BE IT FURTHER RESOLVED, that the City Clerk will forward this Resolution to the City Attorney's Office, which will then provide a copy of the same to the retail cigarette permit holder via regular mail sent to the permit holder's place of business as it appears on the application for a retail cigarette permit.

APPROVED AND ADOPTED this 22nd day of October, 2019.

CITY OF NORTH LIBERTY:	
TERRY I. DONAHIJE MAYOR	_

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

WAIVER OF RIGHT TO HEARING ON CIVIL PENALTY

COMES NOW LOCALE, owner or manager of Smokin' Joes LLC, which is a retailer and is located at 465 Highway 965, North Liberty. By signing this Waiver of Right to Hearing I voluntarily acknowledge on behalf of Smokin' Joes LLC:

- 1. That an employee or agent of Smokin' Joes LLC violated Section 453A.2(1) of the Code of Iowa, prohibiting anyone from selling or providing tobacco, tobacco products or cigarettes to a minor.
- 2. That pursuant to Sections 453A.22(2) and 453A.47A(11) of the Code of Iowa, a retailer is subject to a civil penalty of \$300.00 the first time its employee violates Section 453A.2(1) within a two year period.
- 3. That pursuant to Section 453A.22(2), a retailer is entitled to a hearing to determine whether the civil penalty should be assessed.
- 4. That Smokin' Joes LLC does not wish to have a hearing on whether a civil penalty should be assessed against it due to its employee's violation and, instead, wishes to acknowledge its responsibility for the civil penalty provided for in Section 453A.22(2) by paying it without need for the hearing.
- 5. That, if an employee of Smokin' Joes LLC again violates Section 453A.2(1), Smokin' Joes LLC may be subject to further civil penalties under Section 453A.22(2), after proper notice and opportunity for hearing, including additional monetary civil penalties and/or a suspension of its retail cigarette permit.
- 6. That included with this Waiver of Hearing is the sum of \$300.00, payable to the City of North Liberty, in complete satisfaction of the civil penalty owed by Smokin' Joes LLC under Section 453A.22(2).
- 7. That this Waiver of Hearing was executed and the civil penalty paid voluntarily and after sufficient opportunity to consult with legal counsel.

Smokin' Joes LLC

Resolution No. 2019-116

RESOLUTION ACCEPTING PAYMENT OF \$300.00 CIVIL PENALTY FROM SMOKIN' JOES LLC, DBA SMOKIN' JOES #12

WHEREAS, on January 18, 2018, an employee of Smokin' Joes LLC, dba Smokin' Joes #12, 465 S Highway 965 Unit G, North Liberty, Iowa, violated Iowa Code §453A.2(1) by selling or providing tobacco, tobacco products or cigarettes to a minor and this was the first such violation by one of its employees in a two-year period; and

WHEREAS, at the time of the violation Smokin' Joes LLC, dba Smokin' Joes #12, was operating under a retail cigarette permit issued by the City of North Liberty; and

WHEREAS, pursuant to Iowa Code §453A.22(2), an establishment which holds a retail cigarette permit is subject to a civil penalty of \$300.00 as a result of its employee violating Iowa Code §453A.2(1) for a first violation within a two-year period; subject to a civil penalty of \$1,500.00 or a thirty-day permit suspension for a second violation within a two-year period, at the retailer's option; subject to a civil penalty of \$1,500.00 and a thirty-day permit suspension for a third violation within a three-year period; and subject to a civil penalty of \$1,500.00 and a sixty-day permit suspension for a fourth violation within a three-year period.

WHEREAS, Smokin' Joes LLC, dba Smokin' Joes #12, has waived its right to a hearing required by Iowa Code §453A.22(2) and accepted responsibility for its employee's first violation of Iowa Code §453A.2(1), by paying a \$300.00 civil penalty.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Liberty, Iowa, that the City Council should accept the waiver of right to hearing and the payment of a \$300.00 civil penalty on behalf of Smokin' Joes LLC, dba Smokin' Joes #12.

BE IT FURTHER RESOLVED, that the City Clerk will forward this Resolution to the City Attorney's Office, which will then provide a copy of the same to the retail cigarette permit holder via regular mail sent to the permit holder's place of business as it appears on the application for a retail cigarette permit.

APPROVED AND ADOPTED this 22nd day of October, 2019.

CITY OF NORTH LIBERTY:	
TERRY L. DONAHUE. MAYOR	

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

Resolution Number 2019-116

Additional Information



North Liberty Community Library Board of Trustee Meeting City Council Chambers, 1 Quail Creek Drive, North Liberty August 19, 2019

Meeting Called to Order@ 5:35pm.

Present: Jessica Beck, Laura Hefley, Randy Langer, Heidi Wood, Mike Healy,

Chris Mangrich

Library Director: Jennie Garner

1.Addition/Changes to Agenda: Board Orientation following regular meeting.

2. Public Comment: None

3. Approval of Minutes: Approved.

4. Directors Report:

- 1. Budget- 95.11% @ years end, slightly under budget.
- 2. Friends- Updated on Endowment Fund @ \$38,281.
- 3. Staff update.

Elizabeth Hoover de Galvez has left for a new job in Des Moines.

Trenton Delp is a new hire.

- 4. General Library updates.
 - 1.Cake Pans have been trimmed down.
 - 2. In the process of retro fitting those shelves for DVD's.
 - 3. Amphitheater seating is being built for the tween area.
 - 4. Reading Nook was ordered for children's area.
 - 5. Carpet & Upholstery cleaning is scheduled.
 - 6. The issues with bubbling flooring is still being investigated.

- 7. A free book shelf is also being considered.
- 8. Staff Training

Several members of the staff, including the Director will be going to & receiving training @ meetings out of state.

- 1. The Assoc. of Rural & Small Libraries in Burlington, V.T. 9/4-7/19.
- 2. The Iowa Library Assoc. in Nebraska, 10/2-4/19.
- 3. The Family Place Library Training in New York in Nov. 2019.
- 5.Old Business: Laura reported on her volunteering this year's Johnson County Fair @ the Library Booth.
- 6. New Business: Election of Library Board Officers.

Jessica Beck-President

Laura Hefley- Vice President

Heidi Wood- Secretary

- 7. Board Meeting Adjourned @ 5:50pm.
- 8. Library Board Orientation followed immediately with a light supper provided by Jennie & the library. Introductions of the new and old Board members, Jennie provided job descriptions and responsibilities of members as well as a history of the library, staff & services.

Dismissing @ 6:55pm,

Next Board Meeting: September 16th @ 6:30pm.



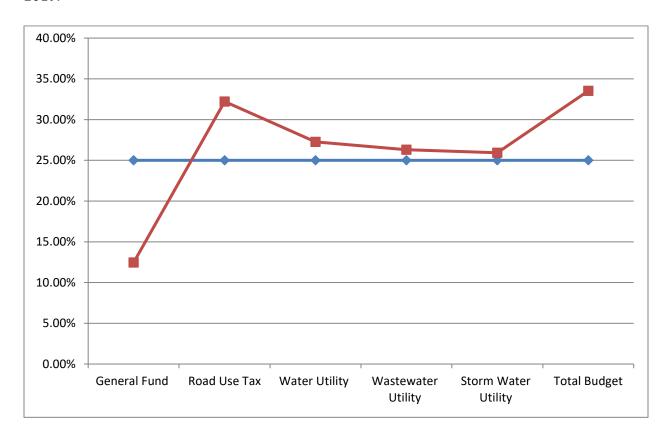
Financial Report September 30, 2019

City staff are pleased to submit the unaudited monthly financial report for the month of September 2019. At the end of the month, the City was 25% through the budget year. Total revenues received for the month were \$11,307,017.03. Total expenditures for the month were \$6,539,411.95. The total cash balance at the end of the month was \$15,647,951.26.

The red line indicates the percentage where the budget area is and blue line is the percentage of the budget year. Any particular area falling approximately 10% below or above the percentage of the budget year will be explained below.

Revenues

The following chart demonstrates the condition of the City's budgeted revenues as of September 30, 2019:

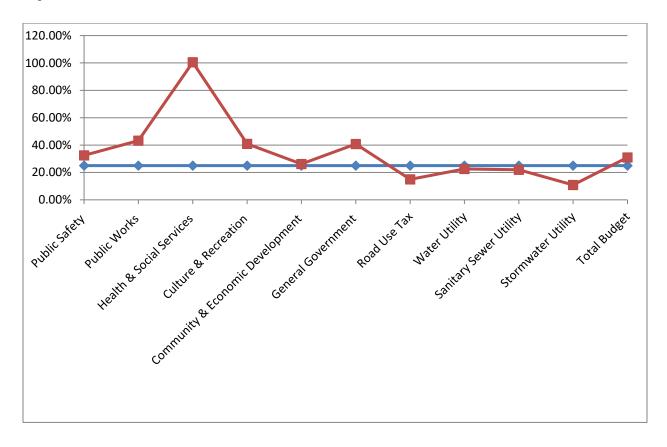


- This chart represents the historical view at the end of the month.
- The General Fund is below the budget projection at 12.46%. The first installment of property taxes, the primary funding source in this fund, will be received in October.
- Utility revenues are all on track.
- Overall revenues are above the 25% of the fiscal year principally due to bond proceeds being received in September.

Overall revenues for the fiscal year are \$16,756,620.00, 33.52% of the budgeted amount.

Expenditures

The following chart demonstrates the condition of the City's budgeted expenditures as of September 30, 2019:



- Public Safety, Culture and Recreation and General Government are all higher than expected due to fund balance allocation transfers from FY 18. These offsets will be remedied with an upcoming amendment.
- Social Service grants were paid out in August resulting in full spend of this budget.
- A bond refunding payment was made in September of over \$3 million.

Year to date total expenditures are \$15,629,095.60 or 30.93% of the projected budget amounts. This amount is right on par for the portion of the fiscal year completed.

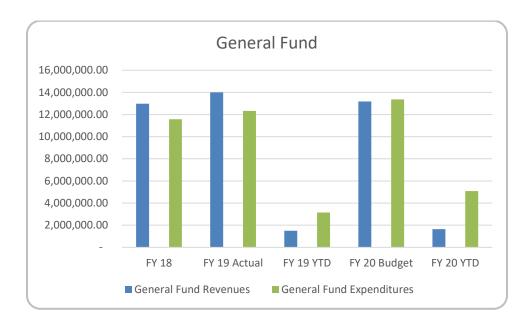
Treasurer's Report

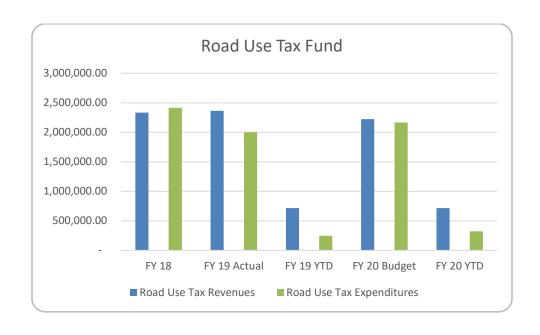
Following is the Treasurer's Report for September. The General Fund Balance is comprised of more than just the 010 General Fund. For accounting purposes of the budget and reporting, other funds such as Hotel/Motel Tax, Library Capital, Fire Capital and others are incorporated into the General total. The General Fund for operating expenses has a fund balance of \$ 4,074,873.26. The other funds in the total shown here are obligated to specific departments or types of activities. The other funds are separated out to keep those funds obligated for future specific types of expenditures.

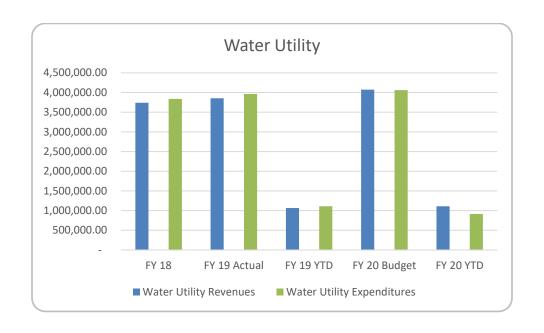
	TREASURE	RTH LIBERTY R'S REPORT r 30, 2019		
FUNDS	BALANCE FORWARD	REVENUE	EXPENSE	BALANCE ENDING
	09/01/2019			09/30/2019
GENERAL	8,074,212.75	1,658,566.88	1,162,627.45	8,570,152.18
SPECIAL REVENUE	3,635,826.33	851,808.68	97,976.43	4,389,658.58
DEBT SERVICE	428,425.03	3,329,453.11	3,211,438.52	546,439.62
CAPITAL PROJECTS	-11,518,103.38	4,294,693.42	1,036,025.37	-8,259,435.33
WATER ENTERPRISE	4,221,083.19	544,757.17	435,584.57	4,330,255.79
WASTEWATER ENTERPRISE	5,813,066.07	662,902.54	584,660.54	5,891,308.07
STORM WATER ENTERPRISE	171,876.21	17,740.49	10,044.35	179,572.35
TOTAL	10,826,386.20	11,359,922.29	6,538,357.23	15,647,951.26

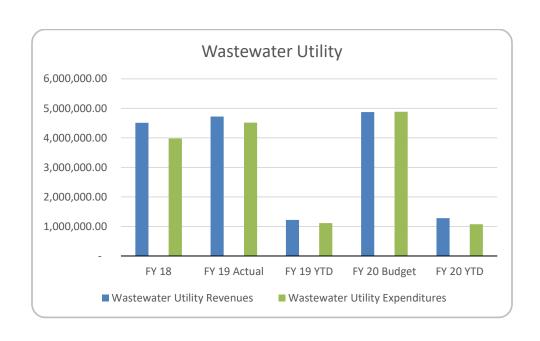
Summary Charts

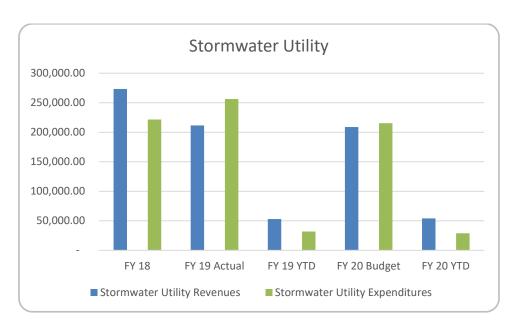
Following are comparison charts of revenues and expenditures for the past two fiscal years, this fiscal year's budget and this fiscal year to date.











If you have questions regarding this document or would like additional information, please contact Tracey Mulcahey.



NORTH LIBERTY FIRE DEPARTMENT

Chief Brian R Platz

Ph: 319.626.5807 Cell: 319.530.1219 bplatz@northlibertyiowa.org

FIRE / RESCUE / HAZMAT 25 West Cherry St. North Liberty, Iowa 52317

Mayor and City Council Members,

A belated happy fire prevention week! This year's National Fire Protection Association message was "Not every hero wears a cape. Plan and practice your escape". Members of the fire department traveled to every elementary school to provide safety messages to all fifth and sixth graders within the fire district. Additionally, every school was assisted with one of their required fire drills. We continue to meet with daycares, provide station tours and give fire safety talks throughout the busy month of October.

The department has just concluded a recruitment drive for paid per call (volunteer) firefighters. We plan to test approx. 30 applicants with interviews to follow. Our goal is to successfully bring 12 to 15 new recruits into the organization in order to backfill our current paid per call gap. Training for these new recruits will start in January and we will bring them on line as their competency increases. History tells us that we will lose a quarter of new personnel within the first six months. Our current roster includes one full time employee, two ¾ time assistant chiefs, seven part time overnight firefighters, and 30 paid per call members. As we look forward, we know we will be losing another three to four paid per call members due to reclassification to part time or because they are leaving the community. Staffing continues to be a very fluid component within the organization.

I wanted to take a portion of this update to highlight a success related to the use of part time firefighters in combination of newly established automatic aid agreements. At 9:36 pm on Tuesday, October 15th, the residents of 4 Highview Knoll called 911 as a fire had started in their garage wall. Highview Knoll is just off of Dubuque Street, located within Penn Township. At 9:37 pm, fire departments from North Liberty, Iowa City, and Solon were automatically dispatched for a working fire. On this particular date, the NLFD had two part time firefighters staffing the station, along with two volunteers who happened to be in quarters participating in training with the part time staff. The NLFD turnout was right at two minutes as they responded along with the two other departments. Iowa City Engine 11 arrived on scene first, eight minutes after dispatch, with North Liberty Engine 112 arriving one minute after Iowa City. Upon arrival fire was noticed near the foundation as well as the roof of the garage wall. Crews deployed a hose line and worked together to quickly extinguish the fire and start to uncover hidden fire within the wall and truss space.

This scenario was a success on multiple levels. First, the loss of property was confined to an exterior wall. The family wasn't displaced and the living space only received minimal smoke damage. Second, because the response was rapid, catching the fire before it gained a foothold on the structure, created a much safer scene for firefighters and occupants. The fire was stopped before it significantly entered the attic space and was confined to areas which were accessed with an extension ladder from the exterior. I'm convinced the actions we are taking related to staffing and working with our neighbors are producing positive outcomes.

Brian Platz - Fire Chief

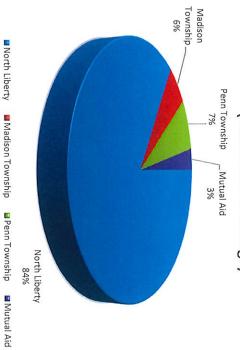


North Liberty Fire Department 2019 Monthly/YTD Response Report

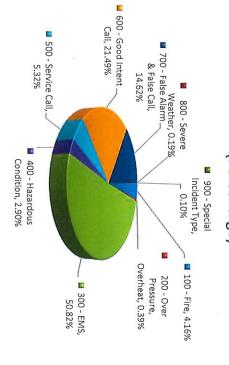
EST. 1945		Nort	h Libe	rtyF	ire D	epai	rtme	nt Res	sponses I	By Fire	District		Year	Percent
	January	February	March	April	May	June	July	August	September	October	November	December		To Date
North Liberty	100	99	85	101	97	89	101		96				871	84.32%
Madison Township	∞	თ	თ	9	11	4	2	∞	4					5.61%
Penn Township	7	Ŋ	9	œ	7	12	9	10	6					7.07%
Mutual Aid	ω	ω	ω	ъ	2	1	ъ	4	ъ				1	3.00%
Total Responses	118	113	103	123	117	106	117	125	111				1033	

		North Liberty Fire Departm	Jerry	Fire	Dep	artn	nent	Kespo	onses by I	Type of	rinciden	11	Year	Percent
	January	February	March	April	May .	June	July	August	September	October	November December	December	To Date	To Date
100 - Fire	ω	ω	б	7	3 7	7	6	Ŋ	ω				43	4.16%
200 - Over Pressure, Overheat		2		1					ר				4	0.39%
300 - EMS	49	56	56	65	57	55	55	69	63				525	50.82%
400 - Hazardous Condition	10	Д	ω	2	2	ω	2	4	ω				30	2.90%
500 - Service Call	∞	2	4	11	10	4	4	G	7				55	5.32%
600 - Good Intent Call	23	29	23	22	26	24	33	23	19				222	21.49%
700 - False Alarm & False Call	25	19	11	15	17	13	17	19	15				151	14.62%
800 - Severe Weather					2								2	0.19%
900 - Special Incident Type		Ь											1	0.10%
Total Responses	118	113	103	123	117	106	117	125	111				1033	

2019 District Responses YTD (Rounded Percentage)



2019 Type of Incidents YTD (Percentage)





2019 Monthly/YTD Response Report **North Liberty Fire Department**

North Liberty Fire Department Response Statistics (All Incidents)

	January	February	March	April	May	June	July	August	September	October	November	December		
Total Responses for Month	118	113	103	123	117	106	117	125	111			0		
Average Responders per Incident	4.6	4.2	4.6	4.1	4.7	4.9	4.3	4.7	4.4					
# Incidents with 2 or less Responders	13	23	14	23		25	18		23					
% Incidents with 2 or less Responders	11.0%	20.4%	13.6%	18.7%	16.2%	23.6% 15.4%	15.4%		20.7%					
# Incidents with No NLFD Response	0	1	0	0	0	1	0	0	0				Year	Percent
													To Date	To Date
# Incidents Cancelled Enroute or Prior to Arrival	21	26	16	19	21	16	24	18	15				176	17.04%
# Incidents Cancelled by JCAS	10	14	7	4	7	6	11	∞	2				69	39.20%
# Incidents Cancelled by JECC	4	4	ω	51	2	ъ	Сī	6	4				38	21.59%
# Incidents Cancelled by Law Enforcement	6	6	ω	6	11	4	7	ω	6				52	29.55%
# Incidents Cancelled by Fire Department	ם	2	ω	4	Ь	1	Ь	1	ω				17	9.66%

North Liberty Fire Department Emergent Response Turnout Statistics (Lights & Sirens)

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	January	February March April May June	March	April	May	June	July	August	September	October	October November	December
Total Emergent (Lights & Sirens) Responses for Month	49	67	64	69	62 51	51		60 67	61	0	0	0
# Incidents with Turnout Time 2 Minutes or Less	7	3	U	9	13	13 11		14	17			
% Incidents with Turnout Time 2 Minutes or Less	14.3%	4.5%	7.8%	13.0%	13.0% 21.0% 21.6%	21.6%		20.9%	27.9%			
90th Percentile Turnout Time - (Minutes) Part-Time	NA	NA	NA	3:23	2:42 3:08	3:08	2:27	3:02	3:39			
90th Percentile Turnout Time - (Minutes) Paid Per Call	9:27	11:36	9:09	9:17 8:56 10:05	8:56	10:05	9:10	10:08	10:54			
**(Turnout Time is defined as Dispatch Time to Unit Enroute Time)	Time)											
7	lorth Lil	North Liberty Fire Department Auto	re Dep	bartn	nent	Auto		& Mu	Aid & Mutual Given	ä		
	January	January February March April May June	March	April	May	June	July	August	September	October	November	December
Auto Aid - Coralville	2	1	1	ω		1	2	4	2			

North Liberty Fire Department Auto Aid & Mutual Given

		×	5	1	2	ű	ω	ω	ω	Total Responses	
	ω		2			1					Mutual Aid - Other Departments
		4	1		1	1	1	2	1		Auto Aid - Solon
					Н		1				Auto Aid - Iowa City
	2	4	2	1		ω	1	ъ	2		Auto Aid - Coralville
November December	September October	August !	July	June	May	April	March	February	January		
Year											

North Liberty Fire Department Auto Aid & Mutual Received

							•	į		·	١	•	1	Total Mespolises	
5.0	52	0	0	0	×	4	u	6 13	ת	0	1	'n	7	Total Besnonses	
0.3	4					2						2			Mutual Aid - Other Departments
2.3	24				2		2	6	ω	6		ω	2		Auto Aid - Solon
0.1	щ					ъ									Auto Aid - Iowa City
2.23%	23				6	1	1	7	3	3	1	ъ			Auto Aid - Coralville
	r To Date	December	October November	October	September	August	July	June	May	April	March	February	January		
	Year														