



**Study Session Agenda  
City of Council Bluffs, Iowa  
January 14, 2019, 3:45 PM  
Council Chambers, 2nd Floor, City Hall  
209 Pearl Street**

**STUDY SESSION AGENDA**

- A. Review Agenda

**Strategy Session**

- A. Union Contract negotiation - Jon Finnegan



**Council Agenda, City of Council Bluffs, Iowa  
Regular Meeting January 14, 2019, 7:00 PM  
Council Chambers, 2nd Floor, City Hall  
209 Pearl Street**

**AGENDA**

**1. PLEDGE OF ALLEGIANCE**

**2. CALL TO ORDER**

**3. CONSENT AGENDA**

A. Approval of Agenda & tape recordings of these proceedings to be incorporated into the official minutes.

B. Reading, correction and approval of the December 17, 2018 and December 27, 2018 City Council Meeting Minutes.

C. Ordinance 6377

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend Chapter 15.02-Administration and Enforcement, by repealing Section 15.02.120, "Appeals" as it is currently written and replacing it with a new Section, 15.02.120, "Appeals" to implement a new appeal procedure. ZT-18-005

D. Ordinance 6378

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend Chapter 15.02-Administration and Enforcement, by repealing Section 15.02.130, "Enforcement" and replacing it with a new Section 15.02.130 entitled "Violation and Penalty". ZT-18-006

E. Ordinance 6379

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend the Zoning Map as adopted by reference in Section 15.02.070, by rezoning property legally described as Lots 8-11, Auditor's Subdivision of part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision of the Southeast ¼ of the Northwest ¼ in Section 5-74-43 from A-2/Parks, Estates and Agricultural District to R-1/Single-Family Residential District as defined in Chapter 15.08b. Location: 1340, 1316, 1324, 1400, and 1408 Valley View Lane. ZC-18-014

- F. Ordinance 6380  
Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend the Zoning Map as adopted by reference in Section 15.02.070, by rezoning property legally described as Lots 6-8 and the East 50 ft. of Lot 9, all in Block 5, Everett's Addition from I-1/Light Industrial District to R-2/Two-Family Residential District as defined in Chapter 15.09. Location: 2nd Avenue, between South 18th Street and South 19th Street. ZC-18-015
- G. Resolution 19-01  
Resolution setting a Public Hearing for January 28, 2019 at 7:00 p.m. on the plans, specifications, form of contract, and cost estimate for the Mid America Center Signage Project. Project No. BM19-04
- H. Resolution 19-02  
Resolution of intent to vacate and setting a Public Hearing for January 28, 2018 at 7:00 p.m. for that portion of 4th Street right-of-way extending from 13th Avenue south to 16th Avenue in order to effectuate sale of city property to Conagra previously authorized by Council in Resolution 18-139, and to vacate certain portions of platted right-of-way that remain in place on privately owned property.
- I. Resolution 19-03  
Resolution accepting the work of Landscapes Unlimited, LLC in connection with Riverside Golf Course Realignment Project, R 18-13 and authorizing final payment in the amount of \$49,195.82.
- J. Resolution 19-04  
Resolution setting a Public Hearing for February 25, 2019 at 7:00 p.m. for FY2020 State Transit Assistance.
- K. Resolution 19-05  
Resolution determining the necessity setting dates of a consultation and setting a Public Hearing on February 25, 2019 at 7:00 p.m., on a proposed 2019 Mid-City Corridor Urban Renewal Plan for the Mid-City Corridor Urban Renewal Area. Generally located from Avenue B to 6th Avenue and South 8th Street to South 13th Street.
- L. Resolution 19-06  
Resolution setting a Public Hearing on January 28, 2019 at 7:00 p.m. for the North Broadway and Hunter Avenue HAWK Signal. Project # PW19-13
- M. Resolution 19-07  
Resolution setting a Public Hearing on January 28, 2019 at 7:00 p.m. for the W. Broadway Reconstruction, Segment 3. Project # PW19-20
- N. Comprehensive Annual Financial Report
- O. November FY19 Financial Reports
- P. Notice of Right of Redemption
- Q. Claims

#### **4. MAYORS PROCLAMATIONS**

- A. National Law Enforcement Appreciation Day
- B. Council Bluffs School Choice Week

#### **5. PUBLIC HEARINGS**

- A. Resolution 19-08  
Resolution approving the plans, specifications, form of contract, and cost estimate for the Mid America Center Score Board Replacement Project. Project No. BM19-03
- B. Resolution 19-09  
Resolution to dispose of City property legally described as the West ½ of Lot 5, excluding the South 11 feet, Block 10, Grimes Addition. Location: Formerly known as 929 Avenue A. OTB-18-021
- C. Resolution 19-10  
Resolution establishing general procedures and standards, consistent with all applicable federal and state laws, for the siting, construction, installation, collocation, modification, relocation, operation and removal of small cell wireless technology within the city's right-of-way and on any city-owned property.

#### **6. RESOLUTIONS**

- A. Resolution 19-11  
Resolution amending the Planned Commercial Development Plan for the Mid-America Complex (MAC) relative to signage. Location: An area generally bound by 23rd Avenue to the North, South 32nd Street to the West, and Mid-America Drive to the South. PC-18-003
- B. Resolution 19-12  
Resolution accepting the bid of Bluffs Paving and Utility Co. Inc. in the amount of \$534,519.54 for the S. 6<sup>th</sup> Street Reconstruction. Project #PW18-08
- C. Resolution 19-13  
Resolution authorizing the Mayor to submit an US Environmental Protection Agency (EPA) Brownfields Assessment Grant.
- D. Resolution 19-14  
Resolution authorizing the Mayor and City Clerk to enter into a Federal Aid Agreement with Iowa Dept of Transportation for a Iowa's Transportation Alternatives Program Project 19-TAP-110 in the amount of \$461,000 for the City County Connector Trail project, PR 20-02.



## **7. APPLICATIONS FOR PERMITS AND CANCELLATIONS**

### **A. Liquor License Renewals**

1. Andrews Lounge, 1210 N. 25th Street
2. Cube Ultra Lounge, 162 W. Broadway
3. Dodge Riverside Golf Course, 2 Harrahs Blvd
4. Driftwood Inn, 2701 Harry Langdon Blvd
5. Hampton Inn, 2204 River Rd
6. Holiday Inn, 2211 S. 32nd Street
7. Hy-Vee Market Grille, 2323 W. Broadway
8. I 80 Liquor, 2411 S. 24th Street, #1
9. Kwik Shop #527, 3632 Ave G
10. Speedee Mart 1512, 3624 9th Ave
11. Tobacco Hut #18, 429 Veterans Memorial Hwy

## **8. OTHER BUSINESS**

## **9. CITIZENS REQUEST TO BE HEARD**

## **10. ADJOURNMENT**

### **DISCLAIMER:**

*If you plan on attending this meeting and require assistance please notify the City Clerk's office at (712) 890-5261, by 5:00 p.m., three days prior to the meeting.*



## **City Council Meeting Minutes December 17, 2018**

### **CALL TO ORDER**

A regular meeting was called to order by Mayor Matthew J. Walsh on Monday December 17, 2018 at 7:00 p.m.

Council Members Present: Melissa Head, Roger Sandau, Nate Watson, Sharon White and Mike Wolf.

Staff Present: Jodi Quakenbush and Richard Wade.

### **CONSENT AGENDA**

Approval of Agenda & tape recordings of these proceedings to be incorporated into the official minutes.

Reading, correction and approval of the November 26, 2018 City Council Meeting Minutes.

Resolution 18-333

Resolution of intent to dispose of City property and setting Public Hearing for January 14, 2019 at 7:00 pm legally described as the West ½ of Lot 5 excluding the South 11 feet, Block 10, Grimes Addition. Location: West ½ of Lot 5 excluding the South 11 feet, Block 10, Grimes Addition. OTB-18-021.

Resolution 18-335

Resolution accepting the work of Anderson Construction for the Council Bluffs Fire Station #6 Renovation Project as complete and authorizing the Finance Director to issue the final payment and retainage in the amount of \$37,021.71 in 30 days.

Resolution 18-336

Resolution accepting the work of Larson Backhoe and Excavating Service as complete and authorizing release of the retainage after 30 days if no claims are filed in connection with the Levee Certification Project, PFE Pump Station Abandonment. Project # PW17-06E.

Mayor's Appointments

Board of Appeals, Planning Commission, Community Development Advisory Committee & Historic Preservation Commission.

Annual Financial Report (R&F), Council Bluffs Water Works 2019 Budget, Claims, Notice of Right of Redemption

Melissa Head and Sharon White moved and seconded approval of Consent Agenda, except item 3D, Resolution 18-334 to be voted on separately. Unanimous, 5-0 vote.

Resolution 18-334

Resolution setting a public hearing for 7:00 p.m. on January 14, 2019 on the plans, specifications, form of contract, and cost estimate for the Mid America Center Score Board Replacement Project. Project No. BM19-03.

Melissa Head and Nate Watson moved and seconded approval of Resolution 18-334. Voice Vote, 4-0 vote. (Abstain: Sandau)

**PUBLIC HEARINGS**

Ordinance 6372

Ordinance to amend Chapter 15.05, A-2/Parks, Estates and Agricultural District of the 2015 Municipal Code (Zoning Ordinance) by amending Section 15.05.030 "Conditional Uses" to include "Greenhouse, Commercial". ZT-18-003.

Heard from Peter Hult, 324 East Ferndale Drive

Mike Wolf and Sharon White moved and seconded approval of Second Consideration of Ordinance 6372. Unanimous, 5-0 vote.

Nate Watson and Melissa Head moved and seconded approval of Motion to Waive Third Consideration. Ordinance passes to law. Unanimous, 5-0 vote.

Ordinance 6374

Ordinance to amend Chapter 15.18-P-C/Planned Commercial District of the 2015 Municipal Code by amending Section 15.18.020 "Principal Uses" to include "School" ZT-18-004.

Sharon White and Melissa Head moved and seconded approval of Second Consideration of Ordinance 6374. Unanimous, 5-0 vote.

Nate Watson and Mike Wolf moved and seconded approval of Motion to Waive Third Consideration. Ordinance passes to law.. Unanimous, 5-0 vote.

#### Ordinance 6376

Ordinance to amend the zoning map as adopted by reference in Section 15.02.070 of the 2015 Municipal Code, by rezoning properties legally described Lots 4, 5, and 6, Block A, Curtis and Ramsey's Addition, from C-1/Commercial District to R-3/Low Density Multifamily Residential District as defined in Chapter 15.10. ZC-18-011.

Heard from John Hunter, 4208 Savage Street

Sharon White and Nate Watson moved and seconded approval of Second Consideration of Ordinance 6376. Unanimous, 5-0 vote.

Nate Watson and Mike Wolf moved and seconded approval of Motion to Waive Third Consideration. Ordinance passes to law.. Unanimous, 5-0 vote.

#### Resolution 18-337

Resolution to vacate the City's interest in Murphy Road right-of-way, lying West of Indian Creek and East of South 19th Street right-of-way, and abutting properties legally described as being part of the SE1/4 NW1/4 of Section 14.74-44, lying West of Indian Creek and North of Murphy Road right-of-way, along with Government Lot 2 in the NE1/4 SW1/4 of Section 14-74-44, lying East of Gifford Road and West of Indian Creek. Location: Lying West of Indian Creek and East of South 19th Street/Gifford Road. SAV-18-014

Sharon White and Melissa Head moved and seconded approval of Resolution 18-337. Unanimous, 5-0 vote.

#### Resolution 18-338

Resolution approving the plans and specifications for the Mid-America Center Parking Lots Rehab, Phase 1. Project # BM19-01

Melissa Head and Mike Wolf moved and seconded approval of Resolution 18-338. Unanimous, 5-0 vote.

## **RESOLUTIONS**

#### Resolution 18-332 (Continued from 11-26-18)

Resolution authorizing the Mayor to execute an agreement for the future voluntary annexation of property at 13667 192nd Street.

No Motion. Item fails.

Resolution 18-339

Resolution authorizing the Mayor to execute the Amended and Restated Advance Southwest Iowa Corporation Operating Agreement.

Melissa Head and Roger Sandau moved and seconded approval of Resolution 18-339. Voice Vote, 4-0 vote. (Abstain: White)

Resolution 18-340

Resolution authorizing the City Clerk to certify assessments against properties to the Pottawattamie County Treasurer for unreimbursed costs incurred by the City for the removal of solid waste nuisances upon said properties and directing them to be collected in the same manner as a property tax.

Sharon White and Mike Wolf moved and seconded approval of Resolution 18-340. Unanimous, 5-0 vote.

Resolution 18-341

Resolution authorizing the City Clerk to certify assessments against properties to the Pottawattamie County Treasurer for unreimbursed costs incurred by the City for the abatement of weeds upon properties and directing them to be collected in the same manner as a property tax.

Roger Sandau and Melissa Head moved and seconded approval of Resolution 18-341. Unanimous, 5-0 vote.

Resolution 18-342

Resolution to approve and adopt the Pottawattamie Countywide Multi-Jurisdictional Hazard Mitigation Plan.

Sharon White and Mike Wolf moved and seconded approval of Resolution 18-342. Unanimous, 5-0 vote.

Resolution 18-343

Resolution authorizing and adopting the updated Operation and Maintenance Manual for the Council Bluffs Missouri River Levee System in connection with FEMA Accreditation.

Roger Sandau and Melissa Head moved and seconded approval of Resolution 18-343. Unanimous, 5-0 vote.

Resolution 18-344

Resolution authorizing the use of eminent domain in connection with West Broadway Reconstruction, Segment 3. Project #PW19-20.

Nate Watson and Mike Wolf moved and seconded approval of Resolution 18-344. Unanimous, 5-0 vote.

#### Resolution 18-345

Resolution authorizing the Mayor to execute an agreement with Snyder & Associates, Inc. for engineering services in connection with the South 1st Street Neighborhood Rehab, Phase X. Project # PW20-12.

Sharon White and Nate Watson moved and seconded approval of Resolution 18-345. Unanimous, 5-0 vote.

#### Resolution 18-346

Resolution authorizing the Mayor to execute an agreement with other local organizations to retain the services of a lobbyist at the state level to represent the interests of our community.

Sharon White and Mike Wolf moved and seconded approval of Resolution 18-346. Unanimous, 5-0 vote.

### **APPLICATIONS FOR PERMITS AND CANCELLATIONS**

#### Liquor License Renewals

- 1) Ameristar Casino, 2200 River Road
- 2) The Grass Wagon, 110 South 29th Street
- 3) Speedy Gas N Shop, 430 South 35th Street, Suite 1
- 4) Target Store, 3804 Metro Drive
- 5) Woods Sporting Goods, 531 Veteran's Memorial Highway

Sharon White and Melissa Head moved and seconded approval of Application for Permits and Cancellations, Liquor License Items 6A 1-5. Unanimous, 5-0 vote.

### **CITIZENS REQUEST TO BE HEARD**

Heard from Deborah Peterson, 215 South Main Street. Requesting the Council re-consider the median placement.

#### Council Discussion

Heard from Bruce Kelly, 864 McKenzie

Head wished everyone happy & safe holiday's.

### **ADJOURNMENT**

Mayor Walsh adjourned the meeting at 7:45 p.m.

The tape recording of this proceeding, though not transcribed, is part of the record of each respective action of the City Council. The tape recording of this proceeding is incorporated into these official minutes of this Council meeting as if they were transcribed herein.

Matthew J. Walsh, Mayor

Attest: Jodi Quakenbush, City Clerk



## **City Council Special Meeting Minutes December 27, 2018**

### **CALL TO ORDER (Phone Conference)**

Mayor Walsh called the meeting to order on December 27, 2018 at 12:02 pm.  
Council members present via phone: Melissa Head, Roger Sandau, and  
Mike Wolf.

Council members absent: Sharon White and Nate Watson.

Staff present: Allison Head, Richard Wade, and Chris Gibbons.

### **PUBLIC HEARINGS**

Ordinance 6375

Ordinance establishing the South Pointe Urban Revitalization Area  
within the City of Council Bluffs. URV-18-007

Melissa Head and Roger Sandau moved and seconded approval of  
Second Consideration of Ordinance 6375. Unanimous, 3-0 vote.

(Absent: Watson, White)

Melissa Head and Roger Sandau moved and seconded approval of Motion  
to wave Third Consideration. Ordinance passes to law. Unanimous, 3-0  
vote. (Absent: Watson, White)

### **CITIZENS REQUEST TO BE HEARD**

### **ADJOURNMENT**

Mayor Walsh adjourned the meeting at 12:05 pm.

(Absent: Watson, White)

The tape recording of this proceeding, though not transcribed, is part of the record of each  
respective action of the City Council. The tape recording of this proceeding is incorporated into  
these official minutes of this Council meeting as if they were transcribed herein.

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Matthew J. Walsh, Mayor

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Attest: Jodi Quakenbush, City Clerk

## Council Communication

Department: Community

Development

Case/Project No.: ZT-18-005

Ordinance 6377

Council Action: 1/14/2019

Submitted by: Graham Jura, Deputy

City Attorney

### Description

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend Chapter 15.02-Administration and Enforcement, by repealing Section 15.02.120, "Appeals" as it is currently written and replacing it with a new Section, 15.02.120, "Appeals" to implement a new appeal procedure. ZT-18-005

### Background/Discussion

See attachment.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
ZT-18-005 15.02.120 Repeal and Replace Appeal Process Staff Report (Revised) Including Attach A	Other	12/13/2018
ZT-18-005 15.02.120 Repeal and Replace Appeal Process PH Notice	Other	12/13/2018
6377	Ordinance	1/8/2019



## Council Communication

Department: City Legal Department  Case #ZT-18-005  Applicant: Council Bluffs City Attorney's Office	Ordinance No.	City Council: 1/14/19  Planning Commission: 12/11/18
<b>Subject/Title</b> CASE #ZT-18-005: Public hearing on the request of the Council Bluffs Community Development Department to amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.120, <i>Appeals</i> , in its entirety and replacing it with a new appeal procedure under the same code section and name.		
<b>Background</b> After discussion at an interdepartmental code enforcement meeting, it became evident to the Community Development Department that Chapter 15.02 <i>Administration and Enforcement</i> of the City's <u>Municipal Code</u> (Zoning Ordinance) lacks a comprehensive code enforcement section. Additionally, it was determined that the appeals section lacked specificity to adequately address the new enforcement section while also meeting the legal requirements of administrative appeals typical to municipal governments. Staff determined that it was best to have the Zoning Board of Adjustment remain as the governing body to hear such appeals.  In the process of drafting the proposed appeal section, Staff referenced the existing appeal process we currently have in place for decisions rendered by the building department, found in Section 13.01.204 of the Code. Procedurally, they are the same with respect to the process of appeal, but instead of calling for convening the board we plan to utilize the existing schedule of the board for efficiency purposes. One matter of significance worth pointing out here is that the zoning appeal process will contain the same "limitation of authority" for the board to render its decision. The purpose is to limit the appeal to review of the interpretation of the code made by City staff only. This limitation is designed to keep the appellant from turning an appeal into a variance request or other procedure specifically provided for elsewhere in the code. It also limits the ability of the board in this regard, also – it does not allow the board to waive any requirements of the code or otherwise add stipulations to any decision made by staff that are not in compliance with the code. The board's sole purpose is to determine, in effect, "did City staff interpret the code properly in making their decision." Lastly, it does provide for appeal to a court of competent jurisdiction as regularly provided by State of Iowa Administrative Procedure.  The proposed Section 15.02.120 <i>Appeals</i> is included as Attachment "A."		
<b>Comments</b> All City departments received a copy of the proposed text amendment. No comments were received from any departments.		

### **Recommendation**

The City Attorney's Office recommends approval of the following proposed text amendment:

- Amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.120, *Appeals*, and replacing it with the attached revised code.

### **Public Hearing**

Speaker providing explanation:

1. Christopher Gibbons, Planning Coordinator, Community Development Department, City of Council Bluffs, 209 Pearl Street, Council Bluffs, IA 51503

Speakers against: None

### **Planning Commission Recommendation**

The Planning Commission recommends approval of the following proposed text amendment:

- Amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.120, *Appeals*, and replacing it with the attached revised code.

VOTE: AYE 8    NAY 0    ABSTAIN 0    ABSENT 1    VACANT 2    Motion: Carried

### **Attachment(s)**

**Attachment A:** Proposed text amendment §15.02.120 *Appeals*, of the Administration and Enforcement chapter of the City of Council Bluffs Municipal Code (Zoning Ordinance)

Prepared by: Graham C. Jura, Deputy City Attorney

#### **15.02.120 Appeals.**

##### **A.—Purpose**

~~The zoning appeals process for review of decisions and determinations of the Zoning Administrator is intended to provide appropriate checks and balances on administrative authority.~~

##### **B.—Initiation**

~~Applications for appeals may be filed by the owner of, or any person having a right of ownership in, any property in the City that is directly affected by a decision made under this Ordinance by the Zoning Administrator.~~

##### **C.—Authority**

~~The Zoning Board of Adjustment shall take formal action on zoning appeals of Zoning Administrator decisions and determinations. Other duties, decisions and actions of the Zoning Administrator, which are not established by this Ordinance, cannot be appealed under this process.~~

##### **D.—Procedure**

~~The Zoning Board of Adjustments shall hold a public hearing within a reasonable time and shall decide the appeal within a reasonable time. At the hearing of the appeal, any party may appear in person, or by agent or attorney. The Zoning Board of Adjustments may reverse or affirm, wholly or partly, or may modify the order, requirement, decision or determination.~~

##### **E.—Limitations on Appeals**

~~A decision may only be appealed if an application is filed within thirty (30) days of that decision.~~

#### **15.02.120 Appeals.**

Any person affected by a decision of the Community Development Director, or his or her designee, in the enforcement of this Ordinance may appeal said decision to the Board of Zoning Adjustment according to the procedures contained herein.

##### **A. Scope of Appeals**

An appeal may be taken to the Board of Zoning Adjustment by any person affected by any decision of the Community Development Director, or his or her designee, where it is alleged there is error in any order, requirement, decision, or determination made by any such administrative official in the enforcement of this Ordinance.

##### **B. Filing of Appeals**

The appeal shall be initiated by filing with the Community Development Department a written notice of appeal, the grounds for the appeal, and an administrative filing fee as found in the schedule of fees, within thirty (30) days of the decision rendered by the Community Development Director, or his or her designee. The Community Development Director, or his or her designee, shall promptly transmit to the Board of Zoning Adjustment all of the documents related to the decision or action being questioned.

##### **C. Scheduling Appeal Hearing and Notice**

A timely filed appeal shall be scheduled for hearing on the next agenda of the monthly meeting of the Board of Zoning Adjustment, unless such hearing would be less than seven (7) days after the timely filing of the appeal, in which case the appeal shall be scheduled for hearing on the agenda of the next Board of Zoning Adjustment meeting. Once scheduled, notice of the time and place of the hearing shall be given to each appellant by mailing a copy of such notice, postage prepaid, addressed to the appellant at his or her address as shown on the appeal.

D. Procedure for Appeal Hearing

Hearings shall be conducted in an informal manner; formal rules of evidence shall not apply. At the hearing, all parties shall have the opportunity to present evidence and cross-examine witnesses. The Board of Zoning Adjustment may establish additional written rules of procedure for the conduct of hearings and their business. The Board of Zoning Adjustment may continue the hearing to a specified time and date if it determines that additional evidence is necessary to decide the issue.

E. Conclusion of Hearing

At the conclusion of the hearing, or within ten (10) days after the hearing, the Board of Zoning Adjustment shall make written findings and either sustain, modify, or reverse the order of the Community Development Director, or his or her designee. The written findings and decision shall be mailed to the appellant, postage prepaid, at the appellant's address as shown on the appeal. The secretary of the Board of Zoning Adjustment shall maintain the written findings and decision as a public record.

F. Limitation of Authority

The Board of Zoning Adjustment shall have no authority to waive any mandatory requirements of the zoning code, or any other municipal code, as part of this appeal. The Board of Zoning Adjustment shall have the authority to hear and decide appeals of order, decision or determinations made by the Community Development Director, or his or her designee, relative to the application and interpretations of the zoning code only.

G. Review by Court

The City, or any person or persons, who have appealed to the Board of Zoning Adjustment and are aggrieved by its decision may appeal the decision to a court of competent jurisdiction pursuant to the provisions of Iowa law.

## NOTICE OF PUBLIC HEARING

### TO WHOM IT MAY CONCERN:

A public hearing is to be held by the City Council of the City of Council Bluffs, Iowa, on the 28<sup>th</sup> day of January, 2019 at 7:00 p.m. in the City Council Chambers, 2<sup>nd</sup> Floor of City Hall, 209 Pearl Street, Council Bluffs, Iowa at which time and place all persons interested in said matter will be given an opportunity to be heard.

The hearing is in regards to the City's intent to Amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing section 15.02.130, Enforcement, and replacing it with Section 15.02.130, *Violation and Penalty* in order to establish new, more in-depth standards for zoning enforcement action in the City of Council Bluffs.

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Jodi Quakenbush, City Clerk

**ORDINANCE NO. 6377**

**AN ORDINANCE TO AMEND CHAPTER 15.02-ADMINISTRATION AND ENFORCEMENT OF THE 2015 MUNICIPAL CODE OF COUNCIL BLUFFS, IOWA BY REPEALING SECTION 15.02.120, “APPEALS” AS IT IS CURRENTLY WRITTEN AND REPLACING IT WITH A NEW SECTION, 15.02.120, “APPEALS” TO IMPLEMENT A NEW APPEAL PROCEDURE.**

**BE IT ORDAINED  
BY THE CITY COUNCIL  
OF THE  
CITY OF COUNCIL BLUFFS, IOWA**

**SECTION 1.** That Chapter 15.02-Administration and Enforcement of the 2015 Municipal Code of Council Bluffs, Iowa, be and is hereby amended by repealing Section 15.02.120, “Appeals” as it is currently written and replacing it with a new Section 15.02.120 “Appeals” to implement a new appeal procedure and to read as follows:

**15.02.120-Appeals.**

Any person affected by a decision of the Community Development Director, or his or her designee, in the enforcement of this Ordinance may appeal said decision to the Board of Zoning Adjustment according to the procedures contained herein.

- A. Scope of Appeals. An appeal may be taken to the Board of Zoning Adjustment by any person affected by any decision of the Community Development Director, or his or her designee, where it is alleged there is error in any order, requirement, decision, or determination made by any such administrative official in the enforcement of this Ordinance.
- B. Filing of Appeals. The appeal shall be initiated by filing with the Community Development Department a written notice of appeal, the grounds for the appeal, and an administrative filing fee as found in the schedule of fees, within thirty (30) days of the decision rendered by the Community Development Director, or his or her designee. The Community Development Director, or his or her designee, shall promptly transmit to the Board of Zoning Adjustment all of the documents related to the decision or action being questioned.
- C. Scheduling Appeal Hearing and Notice. A timely filed appeal shall be scheduled for hearing on the next agenda of the monthly meeting of the Board of Zoning Adjustment, unless such hearing would be less than seven (7) days after the timely filing of the appeal, in which case the appeal shall be scheduled for hearing on the agenda of the next Board of Zoning Adjustment meeting. Once scheduled, notice of the time and place of the hearing shall be given to each appellant by mailing a copy of such notice, postage prepaid, addressed to the appellant at his or her address as shown on the appeal.
- D. Procedure for Appeal Hearing. Hearings shall be conducted in an informal manner; formal rules of evidence shall not apply. At the hearing, all parties shall have the opportunity to present evidence and cross-examine witnesses. The Board of Zoning Adjustment may establish additional written rules of procedure for the conduct of hearings and their business. The Board of Zoning Adjustment may continue the hearing

to a specified time and date if it determines that additional evidence is necessary to decide the issue.

- E. Conclusion of Hearing. At the conclusion of the hearing, or within ten (10) days after the hearing, the Board of Zoning Adjustment shall make written findings and either sustain, modify, or reverse the order of the Community Development Director, or his or her designee. The written findings and decision shall be mailed to the appellant, postage prepaid, at the appellant's address as shown on the appeal. The secretary of the Board of Zoning Adjustment shall maintain the written findings and decision as a public record.
- F. Limitation of Authority. The Board of Zoning Adjustment shall have no authority to waive any mandatory requirements of the zoning code, or any other municipal code, as part of this appeal. The Board of Zoning Adjustment shall have the authority to hear and decide appeals of order, decision or determinations made by the Community Development Director, or his or her designee, relative to the application and interpretations of the zoning code only.
- G. Review by Court. The City, or any person or persons, who have appealed to the Board of Zoning Adjustment and are aggrieved by its decision may appeal the decision to a court of competent jurisdiction pursuant to the provisions of Iowa law.

**SECTION 2. REPEALER.** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**SECTION 3. SEVERABILITY CLAUSE.** If any of the provisions of this ordinance are for any reason declared illegal or void, then the lawful provisions of this ordinance which are severable from said unlawful provisions shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

**SECTION 4. EFFECTIVE DATE.** This ordinance shall be in full force and effect from and after its final passage and publication, as by law provided.

PASSED  
AND  
APPROVED

January 28, 2019.

\_\_\_\_\_  
MATTHEW J. WALSH

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
JODI QUAKENBUSH

\_\_\_\_\_  
City Clerk

First Consideration: 1-14-19

Second Consideration: 1-28-19

Public Hearing: 1-28-19

Third Consideration: \_\_\_\_\_

Case #ZT-18-005

## Council Communication

Department: Community

Development

Case/Project No.: ZT-18-006

Ordinance 6378

Council Action: 1/14/2019

Submitted by: Haley Weber, Zoning

Enforcement Officer

### Description

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend Chapter 15.02-Administration and Enforcement, by repealing Section 15.02.130, "Enforcement" and replacing it with a new Section 15.02.130 entitled "Violation and Penalty". ZT-18-006

### Background/Discussion

See attachment.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
ZT-18-006 15.02.130 Proposed Violation and Penalty with Strikeouts Staff Report Including Attach A	Other	12/13/2018
ZT-18-006 15.02.130 Proposed Violation and Penalty PH Notice	Other	12/13/2018
Ordinance 6378	Ordinance	1/8/2019



## Council Communication

Department: Community Development  Case #ZT-18-006  Applicant: Council Bluffs Community Development Department	Ordinance No.	City Council: 1/14/19  Planning Commission: 12/11/18
<b>Subject/Title</b> CASE #ZT-18-006: Public hearing on the request of the Council Bluffs Community Development Department to amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.130, <i>Enforcement</i> , and replacing it with Section 15.02.130, <i>Violation and Penalty</i>		
<b>Background</b> After discussion at an interdepartmental code enforcement meeting, it became evident to the Community Development Department that Chapter 15.02 <i>Administration and Enforcement</i> of the City's <u>Municipal Code</u> (Zoning Ordinance) lacks a comprehensive code enforcement section. Specifically, the section lacks a consistent basis off of which to assign remediation times for zoning code violations and the specific processes and procedures for zoning enforcement. The proposed Section 15.02.130, <i>Violation and Penalty</i> includes set remediation timeframes for zoning code violations as well as establishes new, more in-depth standards for zoning enforcement action in the City of Council Bluffs.  In the process of drafting the proposed enforcement section, the Community Development Department conducted research on a number of Iowa cities' municipal codes including: Des Moines, West Des Moines, Davenport, Dubuque, Ames, Iowa City, and Cedar Rapids. The proposed Section 15.02.130 <i>Violation and Penalty</i> is primarily modeled after the City of Cedar Rapids' Municipal Code Section 32.08.090 <i>Violation and Penalty</i> .  The proposed Section 15.02.130 <i>Violation and Penalty</i> is included as Attachment "A." The Council Bluffs Community Development Department proposes repealing Section 15.02.130, <i>Enforcement</i> and replacing it with Section 15.02.130, <i>Violation and Penalty</i> for the following reasons: <ul style="list-style-type: none"><li>• The proposed Section 15.02.130 <i>Violation and Penalty</i> states in more thorough and direct terms the notification process for each type of zoning code violation, the procedure to follow for multiple and repeat violations, and the remedies and powers of the Community Development Department to enforce the Ordinance.</li><li>• The specifically outlined notification process allows for greater consistency and fairness in zoning code enforcement cases as every violation of the same type shall receive the same remediation timeframe. In the event that a zoning enforcement case would go to court, these set timeframes would ensure that the deadlines given are less likely to be considered arbitrary or capricious.</li><li>• The outlining of the zoning enforcement process in the City's municipal code provides greater transparency and knowledge to the public regarding the Community Development Department's zoning code enforcement practices.</li></ul> In summary, the proposed amendment includes the following:		

### *Notification Process*

The proposed Section 15.02.130 *Violation and Penalty* outlines the notification process that shall be taken in every zoning code enforcement case with an identified zoning code violation. When a violation is confirmed, the following process shall be taken to notify the property owner and/or other responsible party of said violation:

- Step 1: The property owner and/or other responsible party shall be sent Letter #1: 'Notice of Violation #1: Voluntary Compliance Request'. This letter emphasizes voluntary compliance and contains the applicable code section(s) in violation, photographic evidence of the violation and a deadline for remediation.
- Step 2: If the violation has not been remedied by the deadline given in Letter #1, the property owner and/or other responsible party, shall be sent Letter #2: 'Notice of Violation #2: Final Request'. This letter reiterates the sending of the first notice of violation and contains the applicable code section(s), photographic evidence of the violation, the civil penalties associated with a municipal infraction and a deadline for remediation before receiving a citation.
- Step 3: If the violation has not been remedied by the deadline given in Letter #2, a citation shall be served to the property owner on the next business day following the expiration date in Letter 2 in accordance with the methods listed in Section 1.95.030 *Civil Citations* of Council Bluffs Municipal Code. A first offense violation results in a \$750.00 fine plus the additional \$85.00 court costs. A second offense violation results in a \$1,000.00 fine plus the additional \$85.00 court costs. A letter shall be sent to any other responsible party informing them of the issued citation.

### *Violation Tiers*

The proposed Section 15.02.130 *Violation and Penalty* specifies four (4) tiers of zoning code violations. Each type of zoning code violation falls into a tier based on the intensity of the violation and the amount of time needed for remediation. The timeframes given in Notice of Violation Letters #1 and #2 are based on the following violation tiers. *Table 1: Violation Tiers* lists the violations that fall under each of the four tiers and *Table 2: Timeframes to Remedy Violations* outlines the corresponding notification process:

*Table 1: Violation Tiers*

<b>Tier 1 Violation</b>	<b>Tier 2 Violation</b>	<b>Tier 3 Violation</b>	<b>Tier 4 Violation</b>
<ul style="list-style-type: none"><li>• Temporary Sign</li><li>• Nonpermanent Outdoor Lighting</li><li>• Parking where conforming parking space is available on site</li><li>• Storage Container</li><li>• Occupying a recreational vehicle</li></ul>	<ul style="list-style-type: none"><li>• Permanent Sign</li><li>• Permanent Outdoor Lighting</li><li>• Fence</li><li>• Parking where conforming parking space is not available on site</li><li>• Landscaping</li></ul>	<ul style="list-style-type: none"><li>• Home Occupation</li><li>• Illegal Structure</li><li>• Illegal Use</li><li>• Building material /architectural design when located within a Corridor Design Overlay or on a property with an approved development plan</li></ul>	<ul style="list-style-type: none"><li>• Any violation that poses to be an emergency or threat to public health and safety</li></ul>

*Table 2: Timeframes to Remedy Violations*

All notice of violation letters shall be sent to the property owner and/or other responsible party for all violations. The property owner shall be the party subject to citation if the violation is not remedied within the amount of time as set forth in this table.				
<b>Notice Type:</b>	<b>Tier 1 Violation</b>	<b>Tier 2 Violation</b>	<b>Tier 3 Violation</b>	<b>Tier 4 Violation</b>
Letter 1: Voluntary Compliance Request/Notice	Ten (10) business days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	Thirty (30) days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	Sixty (60) days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	In situations where a violation is considered to be an emergency or is a threat to public health and safety, enforcement action shall be taken immediately by the Community Development Director or his/her designee.
Letter 2: Second Notice of Violation	Five (5) business days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	Fifteen (15) days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	Thirty (30) days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	
Letter 3: Citation for Municipal Infractions	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	

*Multiple and Repeat Violations*

Additionally, the proposed section states the procedure for multiple and repeat violations. Multiple violations that occur on the same property shall be reviewed and enforced separately in accordance with Tables 1 and 2. Violations of the same type that occur on a property within a twenty-four (24) month period where the owner of the property remains the same shall be considered repeat violations and notified following the schedule designated in Table 2.

Repeat Violations Example: 'Property Owner A' has remedied a temporary sign violation within the specified timeframe after receiving Notice of Violations #1 and #2. Two months later, the same property owner places an illegal temporary sign on the property again. This would be considered a repeat violation within a twenty-four (24) month period. At this time, 'Property Owner A' would be cited for the illegal sign violation.

#### *Remedies and Powers*

The proposed section lists all the remedies and powers available to the Community Development Department to enforce the Ordinance. Those remedies and powers are as follows: Deny/Withhold Permits; Permits Approved with Conditions; Citation for Municipal Infractions; Revoke of Approvals or Permits; Revoke Licenses; Stop Work Order; Injunctive Relief; Abatement; Administrative Extension of Time; or Other action permitted by Iowa law.

#### *Administrative Extension*

The proposed section states that an administrative extension of time may be granted to the property owner and/or other responsible party by the Community Development Director for remedying violations that require paving, landscaping, or removal or altering of illegal structures where seasonal weather conditions make remedying impractical. If the property owner and/or other responsible party are actively pursuing the remedy of an identified zoning violation, a stay of all enforcement action may be granted by the Community Development Director or his/her designee. A stay of action shall not exceed 90 days. An administrative extension of time or stay of enforcement action shall not be granted for a Tier 4 violation as these violations are emergency situations that require immediate action.

#### **Comments**

All City departments received a copy of the proposed text amendment. The following comments were received regarding proposed Section 15.02.130, *Violation and Penalty*:

- The Council Bluffs Fire Department stated that they have no comments.
- The Council Bluffs Public Works Department stated that the ordering of the four tiers of violation was confusing as "tier one has a short time line (higher urgency to resolve), tier 2 has a longer (less urgent) timeline, tier 3 has the longest timeline, but tier 4 is an emergency that needs immediate resolution."

#### **Recommendation**

The Community Development Department recommends approval of the following proposed text amendment:

- Amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.130, *Enforcement* and replacing it with Section 15.02.130, *Violation and Penalty*.

#### **Public Hearing**

Speaker providing explanation:

1. Haley Weber, Zoning Enforcement Officer, Community Development Department, City of Council Bluffs, 209 Pearl Street, Council Bluffs, IA 51503.

Speakers against: None

**Planning Commission Recommendation**

The Planning Commission recommends approval of the following proposed text amendment:

- Amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.130, *Enforcement* and replacing it with Section 15.02.130, *Violation and Penalty*.

VOTE: AYE 8    NAY 0    ABSTAIN 0    ABSENT 1    VACANT 2    Motion: Carried

**Attachment(s)**

**Attachment A:** Proposed text amendment §15.02.130 *Enforcement*, of the Administration and Enforcement chapter of the City of Council Bluffs Municipal Code (Zoning Ordinance)

Prepared by: Haley P. Weber, Zoning Enforcement Officer

#### **15.02.130 Enforcement**

- A. ~~Enforcement. This ordinance shall be enforced by the zoning administrator. The zoning administrator may secure the assistance of the city attorney to seek an injunction, abatement, municipal citations or other appropriate actions to enjoin, abate or stop any violation of this ordinance. At times, the aid of the police department may be sought to enforce this ordinance. The property owner charged with the violation may be held responsible for any legal expenses incurred by the city.~~
- B. ~~Penalties. Any person, firm or corporation that violates, disobeys, omits, neglects or refuses to comply with, or who resists the enforcement of any of the provisions of this ordinance, upon conviction, shall be fined for each offense. Each day that a violation continues shall constitute a separate offense for the purpose of the penalties and remedies available to the city. The accumulation of penalties for violations, but not the obligation for payment for violations already committed, shall cease upon correction of the violation.~~
- C. ~~Fines. Fines for violation of this ordinance shall be as set forth in the prevailing schedule of fees as most recently adopted by the city council.~~

(Ord. No. 6012, § 2, 10-27-2008)

#### **15.02.130 Violation and Penalty**

The City may take any or all of the actions listed in this Section in response to any Violation of this Ordinance. The remedies and penalties provided for violations of this Ordinance shall be cumulative and in addition to any other remedy provided by law, and may be exercised in any order.

##### **A. Enforcement**

This ordinance shall be enforced by the Community Development Director or his or her designee. The Community Development Director or his or her designee may secure the assistance of the city attorney to seek an injunction, abatement, municipal citations or other appropriate action to enjoin, abate, or stop any violation of this ordinance. At times, the aid of the police department may be sought to enforce this ordinance. The property owner charged with the violation may be held responsible for any legal expenses incurred by the city.

##### **B. Fines**

Fines for violation of this Ordinance shall be set forth as per the adopted schedule of civil penalties stated in section 1.95 Municipal Infraction Citation Process of the Council Bluffs Municipal Code.

##### **C. Notification**

The Community Development Director or his/her designee shall, upon determination of any violation of this Ordinance, notify in writing the person(s) responsible for such violation, indicating the nature of the violation and ordering the action necessary to correct it; and specifically shall order the discontinuance of any illegal use of land, buildings, or structures, order removal of illegal buildings, structures, additions, or alterations; order discontinuance of illegal work being done; or take any other action authorized by this Ordinance to insure compliance with, or to prevent violation of its provisions, and in particular, shall, when appropriate, recommend to the City Attorney the institution of legal or equitable actions that may be required for the enforcement of this Ordinance. The City shall use the following letters as forms of written notification:

1. Letter #1: Voluntary Compliance Request Letter

The City shall issue a voluntary compliance request letter to the property owner of record and any other responsible party citing the violation of this Ordinance. This letter will be mailed to the property's tax address as well as the physical street address. Each violation falls into one (1) of four (4) tiers. Table 1: Violation-Tier Categories outlines the type of violations and the corresponding tier. The Voluntary Compliance Request Letter shall state that the violation be removed within the time set forth in Table 2: Timeframes to Remedy Violations. This letter shall serve as the first notice of violation.

2. Letter #2: Second Notice of Violation

The City shall issue a second notice of violation letter to the property owner of record and any other responsible party citing the violation of this Ordinance if the violation was not remedied within the timeframe specified in Letter #1: Voluntary Compliance Request Letter. This letter will be mailed to the property's tax address as well as the physical street address. The letter shall reiterate the sending of the first notice of violation and that the violation must be removed within the time set forth in Table 2.

3. Letter #3: Citation for Municipal Infractions

The City shall cite the property for municipal infractions if the violation was not remedied within the time frame specified in Letter #2: Notice of Violation. The fines for municipal infractions shall be as set forth in Section 1.95.020 Violations, penalties and alternative relief of Council Bluffs Municipal Code. The citation shall be served in accordance with the methods listed in Section 1.95.030 Civil Citations of Council Bluffs Municipal Code.

The Community Development Department has specified four (4) tiers of zoning code violations. Each type of zoning code violation falls into a tier based on the intensity of the violation and amount of time needed for remediation. The following table shows the violations that fall under each of the four tiers:

Table 1: Violation Tiers

Tier 1 Violation	Tier 2 Violation	Tier 3 Violation	Tier 4 Violation
<ul style="list-style-type: none"><li>• Temporary Sign</li><li>• Nonpermanent Outdoor Lighting</li><li>• Parking where conforming parking space is available on site</li><li>• Storage Container</li><li>• Occupying a recreational vehicle</li></ul>	<ul style="list-style-type: none"><li>• Permanent Sign</li><li>• Permanent Outdoor Lighting</li><li>• Fence</li><li>• Parking where conforming parking space is not available on site</li><li>• Landscaping</li></ul>	<ul style="list-style-type: none"><li>• Home Occupation</li><li>• Illegal Structure</li><li>• Illegal Use</li><li>• Building material /architectural design when located within a Corridor Design Overlay or on a property with an approved development plan</li></ul>	<ul style="list-style-type: none"><li>• Any violation that poses to be an emergency or threat to public health and safety</li></ul>

Table 2: Timeframes to Remedy Violations

All notice of violation letters shall be sent to the property owner and/or other responsible party for all violations. The property owner shall be the party subject to citation if the violation is not remedied within the amount of time as set forth in this table.				
Notice Type:	Tier 1 Violation	Tier 2 Violation	Tier 3 Violation	Tier 4 Violation
Letter 1: Voluntary Compliance Request/Notice	Ten (10) business days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	Thirty (30) days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	Sixty (60) days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	In situations where a violation is considered to be an emergency or is a threat to public health and safety, enforcement action shall be taken immediately by the Community Development Director or his/her designee.
Letter 2: Second Notice of Violation	Five (5) business days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	Fifteen (15) days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	Thirty (30) days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	
Letter 3: Citation for Municipal Infractions	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	

**D. Multiple Violations**

Multiple violations that occur on the same property shall be reviewed and enforced separately in accordance with Tables 1 and 2.

**E. Repeat Violations**

Violations of the same type that occur on a property within a twenty-four (24) month period where the owner of the property remains the same shall be considered repeat violations. The property owner or other responsible party shall be notified of the violation following the schedule designated in Table 2.



## F. Remedies

In case any building or structure is erected, constructed, reconstructed, altered, repaired, converted, or maintained, or any building, structure, or land is used in violation of this Ordinance, the City, in addition to other remedies, may institute any proper action or proceeding, including an action to enjoin such unlawful erection, construction, reconstruction, alteration, repair, conversion maintenance, or use, in the name of the City of Council Bluffs, to restrain, correct, or abate such violations, to prevent the occupancy of said building, structure, or land, or to prevent any illegal act, conduct business or use in or about said premises. More specifically, the Community Development Department shall have the following remedies and powers to enforce this Ordinance:

### 1. Deny/Withhold Permits

The City may deny and withhold permits, certificates, or other forms of authorization to use or develop any land, structure, or improvements until the alleged violation related to such property use, or development is corrected. The provision shall apply whether or not the current owner or applicant for the permit is responsible for the violation.

### 2. Permits Approved with Conditions

Instead of withholding or denying a permit or other authorization, the City may grant such authorization subject to the condition that the violation be corrected prior to occupancy or final approval.

### 3. Citation for Municipal Infractions

The City may cite the property for a municipal infractions as set forth in Section 1.95 Municipal Infraction Citation Process of the Council Bluffs Municipal Code.

### 4. Revoke of Approvals or Permits

Any permit issued by administrative approval is subject to revocation. Any permit issued by a Decision-Making Body is subject to revocation after notice and a public hearing by said Decision-Making Body. A permit is subject to revocation, after the responsible party has been provided an opportunity to remedy the violation within the time set forth in Table 2, when it is determined that either:

- i. There is a material departure from the approved plans, specifications, or conditions of approval;
  - ii. There is a violation of any provision of this Ordinance;
  - iii. The development approval or permit was obtained by false representation;
  - iv. The development approval or permit was issued in error
- b. Written notice of the revocation shall be served upon the property owner of record, the owner's agent, the applicant, or other person to whom the permit was issued or such notice may be posted in a prominent location at the place of the violation. No work or construction shall proceed after the service of the revocation notice.

### 5. Revoke Licenses

The City may revoke applicable licenses issued pursuant to City Code. Revocation of licenses shall be processed according to applicable procedures adopted for this purpose by the applicable City department or entity.

6. Stop Work Order

With or without revoking permits, the Community Development Director or his or her designee may issue an order to stop work on any property on which there is an uncorrected violation of either a provision of this Ordinance or a provision of a permit or other form of authorization issued pursuant to this Ordinance. The stop work order shall specify the Ordinance provisions being violated. After any such order has been served, no work shall process on any building, other structure, or tract of land covered by such order, except to correct such violation or comply with this order. The stop work order may be issued at the same time as a notice of initial violation or subsequent to such notice.

7. Injunctive Relief

The City may initiate injunction proceedings or other appropriate legal action in any court of competent jurisdiction against any person who fails to comply with any provision of this Ordinance or any requirement or condition imposed pursuant to this Ordinance. In any court proceeding in which the City seeks a preliminary injunction, it shall be presumed that a violation of this Ordinance is a real, immediate, and irreparable injury to the public; that the public will be irreparably injured by the continuation of the Ordinance violation unless the violation is enjoined; and that there is no plan and adequate remedy at law for the subject Ordinance violation.

8. Abatement

The City may seek a court order in the nature of mandamus, abatement, injunction or other action to abate or remove a violation or to otherwise restore the premises to the condition that existed before the violation.

9. Administrative Extension of Time

- a. An administrative extension of time may be granted to the property owner and/or other responsible party by the Community Development Director at his/her discretion for remedying violations that require paving, landscaping, or the removal or altering of illegal structures where seasonal weather conditions make remedying impractical.
- b. If the property owner and/or other responsible party are actively pursuing the remedy of an identified zoning violation, a stay of all enforcement action may be granted by the Community Development Director or his/her designee. A stay of action shall not exceed 90 days.
- c. An administrative extension of time or stay of enforcement action shall not be granted for a Tier 4 violation.

10. Other

The City may take any other action permitted by Iowa law.

## NOTICE OF PUBLIC HEARING

### TO WHOM IT MAY CONCERN:

A public hearing is to be held by the City Council of the City of Council Bluffs, Iowa, on the 28<sup>th</sup> day of January, 2019 at 7:00 p.m. in the City Council Chambers, 2<sup>nd</sup> Floor of City Hall, 209 Pearl Street, Council Bluffs, Iowa at which time and place all persons interested in said matter will be given an opportunity to be heard.

The hearing is in regards to the City's intent to Amend Title 15: Zoning of the Municipal Code (Zoning Ordinance) by repealing Section 15.02.120, *Appeals*, in its entirety and replacing it with a new appeal procedure under the same code section and name in order to establish a more comprehensive and unified procedure for appeals of decisions made by administrative officials in regards to the city's Zoning Ordinance.

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Jodi Quakenbush, City Clerk

**ORDINANCE NO. 6378**

**AN ORDINANCE TO AMEND CHAPTER 15.02-ADMINISTRATION AND ENFORCEMENT OF THE 2015 MUNICIPAL CODE OF COUNCIL BLUFFS, IOWA BY REPEALING SECTION 15.02.130, “ENFORCEMENT” AND REPLACING IT WITH A NEW SECTION 15.02.130 ENTITLED “VIOLATION AND PENALTY”.**

**BE IT ORDAINED  
BY THE CITY COUNCIL  
OF THE  
CITY OF COUNCIL BLUFFS, IOWA**

**SECTION 1.** That Chapter 15.02-Administration and Enforcement of the 2015 Municipal Code of Council Bluffs, Iowa, be and is hereby amended by repealing Section 15.02.130, “Enforcement” and replacing it with a new Section 15.02.130 entitled “Violation and penalty” to read as follows:

**15.02.130-Violation and penalty.**

The City may take any or all of the actions listed in this Section in response to any Violation of this Ordinance. The remedies and penalties provided for violations of this Ordinance shall be cumulative and in addition to any other remedy provided by law, and may be exercised in any order.

- A. Enforcement. This ordinance shall be enforced by the Community Development Director or his or her designee. The Community Development Director or his or her designee may secure the assistance of the city attorney to seek an injunction, abatement, municipal citations or other appropriate action to enjoin, abate, or stop any violation of this ordinance. At times, the aid of the police department may be sought to enforce this ordinance. The property owner charged with the violation may be held responsible for any legal expenses incurred by the city.
- B. Fines. Fines for violation of this Ordinance shall be set forth as per the adopted schedule of civil penalties stated in section 1.95 Municipal Infraction Citation Process of the Council Bluffs Municipal Code.
- C. Notification. The Community Development Director or his/her designee shall, upon determination of any violation of this Ordinance, notify in writing the person(s) responsible for such violation, indicating the nature of the violation and ordering the action necessary to correct it; and specifically shall order the discontinuance of any illegal use of land, buildings, or structures, order removal of illegal buildings, structures, additions, or alterations; order discontinuance of illegal work being done; or take any other action authorized by this Ordinance to insure compliance with, or to prevent violation of its provisions, and in particular, shall, when appropriate, recommend to the City Attorney the institution of legal or equitable actions that may be required for the enforcement of this Ordinance. The City shall use the following letters as forms of written notification:
  - 1. Letter #1: Voluntary Compliance Request Letter.  
The City shall issue a voluntary compliance request letter to the property owner of record and any other responsible party citing the violation of this Ordinance. This letter will be mailed to the property’s tax address as well as the physical street address. Each violation falls into one (1) of four (4) tiers. Table 1: Violation-Tier Categories outlines the type of violations and the corresponding tier. The Voluntary Compliance Request

- Letter shall state that the violation be removed within the time set forth in Table 2: Timeframes to Remedy Violations. This letter shall serve as the first notice of violation.
2. Letter #2: Second Notice of Violation.  
The City shall issue a second notice of violation letter to the property owner of record and any other responsible party citing the violation of this Ordinance if the violation was not remedied within the timeframe specified in Letter #1: Voluntary Compliance Request Letter. This letter will be mailed to the property's tax address as well as the physical street address. The letter shall reiterate the sending of the first notice of violation and that the violation must be removed within the time set forth in Table 2.
  3. Letter #3: Citation for Municipal Infractions.  
The City shall cite the property for municipal infractions if the violation was not remedied within the time frame specified in Letter #2: Notice of Violation. The fines for municipal infractions shall be as set forth in Section 1.95.020 "Violations, penalties and alternative relief" of Council Bluffs Municipal Code. The citation shall be served in accordance with the methods listed in Section 1.95.030 "Civil citations" of Council Bluffs Municipal Code.

The Community Development Department has specified four (4) tiers of zoning code violations. Each type of zoning code violation falls into a tier based on the intensity of the violation and amount of time needed for remediation. The following table shows the violations that fall under each of the four tiers:

Table 1: Violation Tiers

<b>Tier 1 Violation</b>	<b>Tier 2 Violation</b>	<b>Tier 3 Violation</b>	<b>Tier 4 Violation</b>
<ul style="list-style-type: none"> <li>• Temporary Sign</li> <li>• Nonpermanent Outdoor Lighting</li> <li>• Parking where conforming parking space is available on site</li> <li>• Storage Container</li> <li>• Occupying a recreational vehicle</li> </ul>	<ul style="list-style-type: none"> <li>• Permanent Sign</li> <li>• Permanent Outdoor Lighting</li> <li>• Fencing</li> <li>• Parking where conforming parking space is not available on-site</li> <li>• Landscaping</li> </ul>	<ul style="list-style-type: none"> <li>• Home Occupation</li> <li>• Illegal Structure</li> <li>• Illegal Use</li> <li>• Building material/architectural design when located within a Corridor Design Overlay or on a property with an approved development plan</li> </ul>	<ul style="list-style-type: none"> <li>• Any violation that poses to be an emergency or threat to public health and safety</li> </ul>

Table 2: Timeframes to Remedy Violations

All notice of violation letters shall be sent to the property owner and/or other responsible party for all violations. The property owner shall be the party subject to citation if the violation is not remedied within the amount of time as set forth in this table.				
Notice Type:	Tier 1 Violation	Tier 2 Violation	Tier 3 Violation	Tier 4 Violation
Letter 1: Voluntary Compliance Request/Notice	Ten (10) business days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	Thirty (30) days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	Sixty (60) days from the date of the letter to remedy the violation before receiving Letter 2: Second Notice of Violation	In situations where a violation is considered to be an emergency or is a threat to public health and safety, enforcement action shall be taken immediately by the Community Development Director or his/her designee.
Letter 2: Second Notice of Violation	Five (5) business days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	Fifteen (15) days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	Thirty (30) days from the date of the letter to remedy the violation before receiving Letter 3: Citation for Municipal Infractions	
Letter 3: Citation for Municipal Infractions	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	A citation shall be served in accordance with Section 1.95.030 on the next business day following the expiration date in Letter 2: Second Notification of Violation.	

- D. Multiple Violations. Multiple violations that occur on the same property shall be reviewed and enforced separately in accordance with Tables 1 and 2.
- E. Repeat Violations. Violations of the same type that occur on a property within a twenty-four (24) month period where the owner of the property remains the same shall be considered repeat violations. The property owner or other responsible party shall be notified of the violation following the schedule designated in Table 2.

- F. Remedies. In case any building or structure is erected, constructed, reconstructed, altered, repaired, converted, or maintained, or any building, structure, or land is used in violation of this Ordinance, the City, in addition to other remedies, may institute any proper action or proceeding, including an action to enjoin such unlawful erection, construction, reconstruction, alteration, repair, conversion maintenance, or use, in the name of the City of Council Bluffs, to restrain, correct, or abate such violations, to prevent the occupancy of said building, structure, or land, or to prevent any illegal act, conduct business or use in or about said premises. More specifically, the Community Development Department shall have the following remedies and powers to enforce this Ordinance:
1. Deny/Withhold Permits. The City may deny and withhold permits, certificates, or other forms of authorization to use or develop any land, structure, or improvements until the alleged violation related to such property use, or development is corrected. The provision shall apply whether or not the current owner or applicant for the permit is responsible for the violation.
  2. Permits Approved with Conditions. Instead of withholding or denying a permit or other authorization, the City may grant such authorization subject to the condition that the violation be corrected prior to occupancy or final approval.
  3. Citation for Municipal Infractions. The City may cite the property for a municipal infractions as set forth in Section 1.95 Municipal Infraction Citation Process of the Council Bluffs Municipal Code.
  4. Revoke of Approvals or Permits.
    - a. Any permit issued by administrative approval is subject to revocation. Any permit issued by a Decision-Making Body is subject to revocation after notice and a public hearing by said Decision-Making Body. A permit is subject to revocation, after the responsible party has been provided an opportunity to remedy the violation within the time set forth in Table 2, when it is determined that either:
      - (i) There is a material departure from the approved plans, specifications, or conditions of approval;
      - (ii) There is a violation of any provision of this Ordinance;
      - (iii) The development approval or permit was obtained by false representation; and
      - (iv) The development approval or permit was issued in error.
    - b. Written notice of the revocation shall be served upon the property owner of record, the owner's agent, the applicant, or other person to whom the permit was issued or such notice may be posted in a prominent location at the place of the violation. No work or construction shall proceed after the service of the revocation notice.
  5. Revoke Licenses. The City may revoke applicable licenses issued pursuant to City Code. Revocation of licenses shall be processed according to applicable procedures adopted for this purpose by the applicable City department or entity.
  6. Stop Work Order. With or without revoking permits, the Community Development Director or his or her designee may issue an order to stop work on any property on which there is an uncorrected violation of either a provision of this Ordinance or a provision of a permit or other form of authorization issued pursuant to this Ordinance.

The stop work order shall specify the Ordinance provisions being violated. After any such order has been served, no work shall process on any building, other structure, or tract of land covered by such order, except to correct such violation or comply with this order. The stop work order may be issued at the same time as a notice of initial violation or subsequent to such notice.

7. Injunctive Relief. The City may initiate injunction proceedings or other appropriate legal action in any court of competent jurisdiction against any person who fails to comply with any provision of this Ordinance or any requirement or condition imposed pursuant to this Ordinance. In any court proceeding in which the City seeks a preliminary injunction, it shall be presumed that a violation of this Ordinance is a real, immediate, and irreparable injury to the public; that the public will be irreparably injured by the continuation of the Ordinance violation unless the violation is enjoined; and that there is no plan and adequate remedy at law for the subject Ordinance violation.
8. Abatement. The City may seek a court order in the nature of mandamus, abatement, injunction or other action to abate or remove a violation or to otherwise restore the premises to the condition that existed before the violation.
9. Administrative Extension of Time.
  - a. An administrative extension of time may be granted to the property owner and/or other responsible party by the Community Development Director at his/her discretion for remedying violations that require paving, landscaping, or the removal or altering of illegal structures where seasonal weather conditions make remedying impractical.
  - b. If the property owner and/or other responsible party are actively pursuing the remedy of an identified zoning violation, a stay of all enforcement action may be granted by the Community Development Director or his/her designee. A stay of action shall not exceed 90 days.
  - c. An administrative extension of time or stay of enforcement action shall not be granted for a Tier 4 violation.
10. Other. The City may take any other action permitted by Iowa law.

**SECTION 2. REPEALER.** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**SECTION 3. SEVERABILITY CLAUSE.** If any of the provisions of this ordinance are for any reason declared illegal or void, then the lawful provisions of this ordinance which are severable from said unlawful provisions shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.



**SECTION 4. EFFECTIVE DATE.** This ordinance shall be in full force and effect from and after its final passage and publication, as by law provided.

PASSED  
AND  
APPROVED

January 28, 2019.

\_\_\_\_\_  
MATTHEW J. WALSH

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
JODI QUAKENBUSH

\_\_\_\_\_  
City Clerk

First Consideration: 1-14-19

Second Consideration: 1-28-19

Public Hearing: 1-28-19

Third Consideration: \_\_\_\_\_

## Council Communication

Department: Community

Development

Case/Project No.: Chrsi Meeks,  
Planner

Ordinance 6379

Council Action: 1/14/2019

Submitted by:

### Description

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend the Zoning Map as adopted by reference in Section 15.02.070, by rezoning property legally described as Lots 8-11, Auditor's Subdivision of part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision of the Southeast ¼ of the Northwest ¼ in Section 5-74-43 from A-2/Parks, Estates and Agricultural District to R-1/Single-Family Residential District as defined in Chapter 15.08b. Location: 1340, 1316, 1324, 1400, and 1408 Valley View Lane. ZC-18-014

### Background/Discussion

See attachments.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
ZC-18-014 Valley View Lane Staff Report Including Attach A, B and C	Other	12/14/2018
ZC-18-014 Valley View Lane PH Notice	Other	12/14/2018
Ordinance 6379	Ordinance	1/8/2019

## Council Communication

Department: Community Development  CASE # ZC-18-014  Applicant/Property Owner: David Malone 1340 Valley View Lane Council Bluffs, IA 51503  Property Owners: Tim and Michelle Hogueison 1316 Valley View Lane Council Bluffs, IA 51503  Margaret Cozad 1324 Valley View Lane Council Bluffs, IA 51503  Keith Zuehlke 1400 Valley View Lane Council Bluffs, IA 51503  Dennis and Dorries Loghry 1408 Valley View Lane Council Bluffs, IA 51503	Ordinance No. _____	City Council: 1/14/19  Planning Commission: 12/11/2018
<b>Subject/Title</b> <b>Request:</b> Public hearing on the request of David Malone to rezone the properties described as Lots 8-11, Auditor's Subdivision of Part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 Feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision of the Southeast ¼ of the Northwest ¼ in Section 5-74-43 from A-2/Parks, Estates and Agricultural District to R-1/Single Family Residential.  <b>Location:</b> 1340, 1316, 1324, 1400, and 1408 Valley View Lane		
<b>Background</b> The Community Development Department has received an application from David Malone to rezone his property at 1340 Valley View Lane, from A-2/Parks, Estates and Agricultural District to R-1/Single Family Residential. The applicant expanded the request at the advice of the Community Development Department and with the permission of adjacent property owners to rezone the remainder of the homes on the block, addressed as 1316, 1324, 1400, and 1408 Valley View Lane from A-2/Parks, Estates and Agricultural District to R-1/Single Family Residential. The entirety of area proposed to be rezoned is legally described as Lots 8-11, Auditor's Subdivision of Part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 Feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision or the Southeast ¼ of the Northwest ¼ in Section 5-74-43. Currently, the subject properties contain residential dwellings, which are consistent with neighborhoods that are typically zoned R-1/Single Family Residential. The applicant has requested the rezoning to allow a greater structure-coverage maximum for the lots, as in the A-2 District,		

only 10% of the total square footage of a property is allowed to be covered in structures, whereas in the R-1 District, 35% of the property can be covered in structures.

#### Land Use and Zoning

The following zoning and land uses surround the subject properties:

North: A residential structure and undeveloped land that is zoned A-2/Parks, Estates and Agricultural District, as well as Interstate 80.

South: A commercial building that is zoned in the C-2/Commercial District

East: A railroad line, the Council Bluffs municipal boundary, and undeveloped land that is currently under the jurisdiction of Pottawattamie County.

West: Valley View Lane, and a commercial structure that is zoned C-2/Commercial District.

The future land use plan of the Bluffs Tomorrow 2030 (comprehensive Plan) designates the subject property as Regional Commercial.

Public notices were mailed to all property owners within 200 feet of the request. No comments were received for the request.

All City Departments and local utilities were notified of the proposed rezoning. The following comments were received:

- The Council Bluffs Fire Marshall stated they have no comments on the request.
- The Permits and Inspections Division stated the subject properties use on-site septic systems, and there is not currently public sewer located in the right-of-way in front of each lot. Each property owner will be required to account for the area requirements for septic and lateral fields as well as potable wells, or to connect to a public sewer line.
- The Public Works Department stated they have no comments regarding the rezoning request.
- Council Bluffs Water Works stated they have no comments on the request.

The following attachments are included with the case staff report:

- Attachment A: Location/zoning map
- Attachment B: Aerial Photos
- Attachment C: Approval of Owners of Properties Included in the Rezoning Request

#### **Discussion**

1. If approved, the subject properties will be zoned to a district that is consistent with the general character of the neighborhood. The subject properties all feature single family dwellings which are allowed in the A-2/Parks, Estates and Agricultural District, but are more generally associated with the R-1/Single Family Residential District.
2. The subject lots do not comply with the minimum lot size dimensions (150 'by 200') or, lot area (3 acres) for properties zoned in an A-2 District. Approval of the rezoning request will bring the lots into conformance, as their sizes meet minimum R-1 District standards, with the exception of 1408 Valley View Lane, which does not meet the required depth of 100 feet, while it does meet the area requirement of 5,000 square feet.
3. All of the lots in the proposed rezoning with the exception of 1340 Valley View Lane currently exceed the 10% structure coverage maximum for the A-2 Zoning District. All of the properties would be in conformance with the 35% structure coverage maximum for the R-1 District, if rezoned.

4. While the rezoning would allow the subject properties a greater structure coverage maximum, individual property owners will still need to adequately address all utilities, including sewer and water. No building permits will be approved until the subject property adequately addresses the sewer and water needs for that property.
5. A sanitary sewer line has been extended a portion of the way along Valley View Lane, though it does not front any individual properties. If on-site septic systems cannot be installed, properties will need to connect to the sanitary sewer line.
6. 1230 Valley View Lane was not included in the request due to an accessory structure having a larger footprint than the principal structure, which is allowed in the A-2 District, but would be nonconforming in the R-1 District.

#### **Recommendation**

The Community Development Department recommends approval of the request to rezone the properties legally described Lots 8-11, Auditor's Subdivision of Part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 Feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision of the Southeast ¼ of the Northwest ¼ in Section 5-74-43, from A-2/Parks, Estates and Agricultural District to R-1/Single Family Residential District, based on reasons stated above.

#### **Public Hearing**

Speakers in favor:

1. David Malone, 1340 Valley View Lane, Council Bluffs, IA 51503

Speakers against: None.

#### **Planning Commission Recommendation**

The Planning Commission recommends approval of the request to rezone the properties legally described Lots 8-11, Auditor's Subdivision of Part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 Feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision of the Southeast ¼ of the Northwest ¼ in Section 5-74-43, from A-2/Parks, Estates and Agricultural District to R-1/Single Family Residential District, based on reasons stated above.

VOTE: AYE 8    NAY 0    ABSTAIN 0    ABSENT 1    VACANT 2    Motion: Carried

#### **Attachments**

Attachment A: Location/zoning map

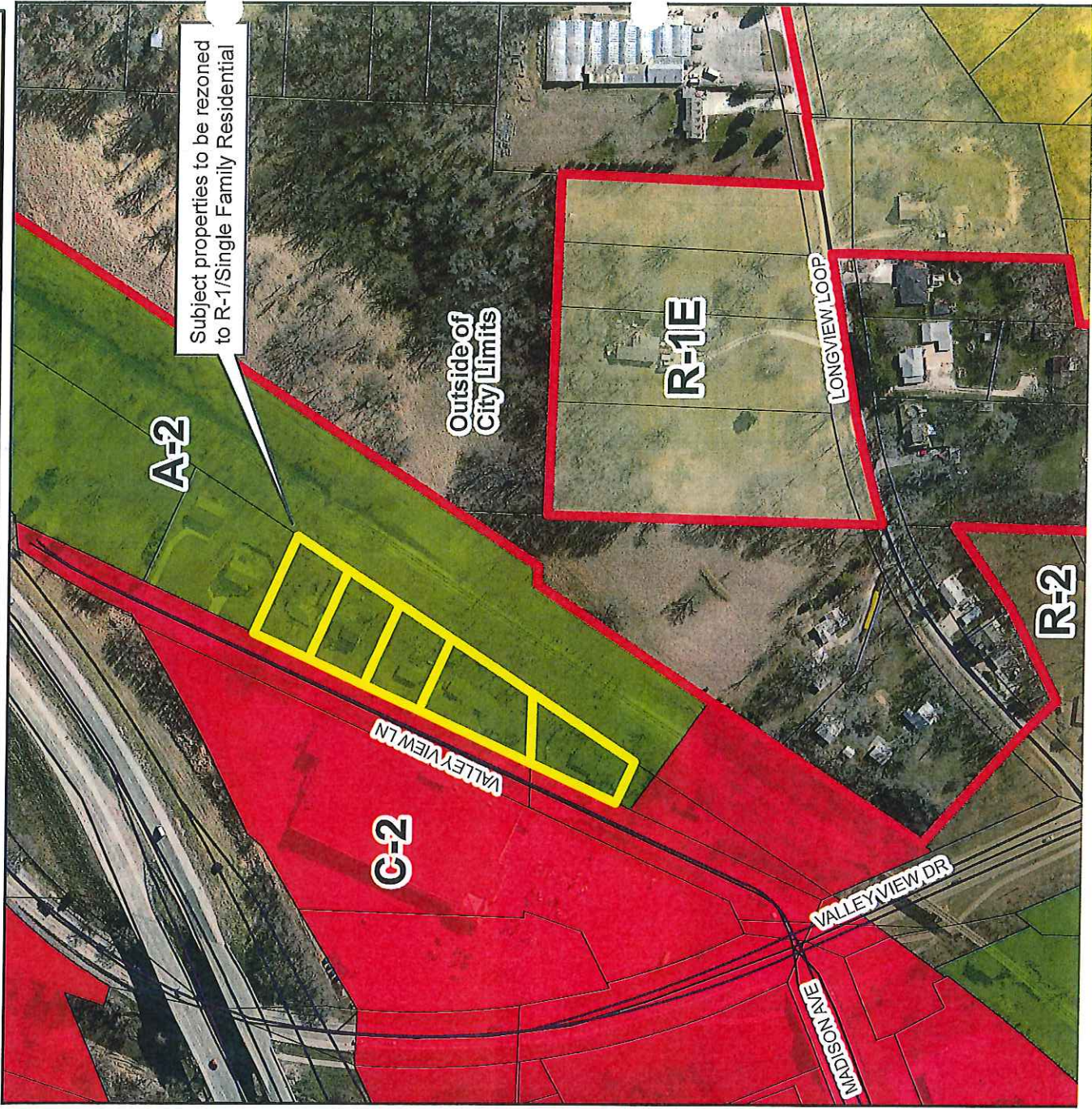
Attachment B: Aerial Photos

Attachment C: Approval of Owners of Properties Included in the Rezoning Request

Prepared by: Chris Meeks, Planner



# CITY OF COUNCIL BLUFFS - CITY PLANNING COMMISSION CASE #ZC-18-014 LOCATION/ZONING MAP



**Map Legend**

- Properties Proposed to be Rezoned
- City of Council Bluffs Boundary
- Parcels

0 125 250  
1 Inch = 252 Feet



Last Amended: 11/16/18

**DISCLAIMER**  
This map is prepared and compiled from public records and is not a warranty of accuracy. The City of Council Bluffs is not responsible for any errors or omissions. The user of this map assumes all responsibility for its use. The City of Council Bluffs is not responsible for any damages or losses resulting from the use of this map. The City of Council Bluffs is not responsible for any damages or losses resulting from the use of this map.

**Council Bluffs Community Development Department**  
209 Pearl Street  
Council Bluffs, IA 51503  
Telephone: (712) 328.4629



## Attachment B

### Aerial Photos



Above: Aerial photo of the subject properties facing South.

Below: Aerial photo of the subject property facing East.



Attachment C

Approval to rezone property from A-2 to R-1.

Name DENNIS Loghny

Address 1408 Valley View Lane

Signature Dennis Loghny

Name Michelle Hogueison

Address 1311 Valley View Lane

Signature Michelle Hogueison

Name Margaret Cozad

Address 1324 Valley View Lane

Signature Margaret Cozad

Name \_\_\_\_\_

Address \_\_\_\_\_

Signature \_\_\_\_\_



## **NOTICE OF PUBLIC HEARING**

### **TO WHOM IT MAY CONCERN:**

You and each of you are hereby notified that the City Council of the City of Council Bluffs, Iowa, has scheduled a Public Hearing on an ordinance to amend the zoning map as adopted by reference in Section 15.02.070, by rezoning property legally described as Lots 8-11, Auditor's Subdivision of Part of Lot 2 in Auditor's Subdivision of the Northeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  in Section 5-74-43, and the North 174.47 Feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision or the Southeast  $\frac{1}{4}$  of the Northwest  $\frac{1}{4}$  in Section 5-74-43 from A-2/Parks, Estates and Agricultural District to R-1/Single Family Residential.

You are further notified that the Public Hearing on said matters will be held by the City Council of the City of Council Bluffs, Iowa, at its regular meeting held at 7:00 p.m., on the 28<sup>th</sup> day of January, 2019, in the City Council Chambers, 2<sup>nd</sup> Floor of City Hall, 209 Pearl Street, Council Bluffs, Iowa at which time and place all persons interested in said matter will be given an opportunity to be heard.

---

Jodi Quakenbush, City Clerk

**ORDINANCE NO. 6379**

**AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF COUNCIL BLUFFS, IOWA, AS ADOPTED BY REFERENCE IN SECTION 15.02.070 OF THE 2015 MUNICIPAL CODE OF COUNCIL BLUFFS, IOWA, BY REZONING PROPERTY LEGALLY DESCRIBED AS LOTS 8-11, AUDITOR'S SUBDIVISION OF PART OF LOT 2 IN AUDITOR'S SUBDIVISION OF THE NORTHEAST ¼ OF THE NORTHWEST ¼ IN SECTION 5-74-43, AND THE NORTH 174.47 FEET OF LOT 4 LYING EAST OF VALLEY VIEW LANE AND WEST OF THE RAILROAD, AND LOT 5, AUDITOR'S SUBDIVISION OF THE SOUTHEAST ¼ OF THE NORTHWEST ¼ IN SECTION 5-74-43 FROM A-2/PARKS, ESTATES AND AGRICULTURAL DISTRICT TO R-1/SINGLE-FAMILY RESIDENTIAL DISTRICT AS DEFINED IN CHAPTER 15.08B OF THE MUNICIPAL CODE OF COUNCIL BLUFFS, IOWA.**

**BE IT ORDAINED  
BY THE CITY COUNCIL  
OF THE  
CITY OF COUNCIL BLUFFS, IOWA**

**SECTION 1.** That the Zoning Map of the City of Council Bluffs, Iowa, as adopted by reference in Section 15.02.070 of the 2015 Municipal Code of the City of Council Bluffs, Iowa, be and the same is hereby amended to rezone property legally described as Lots 8-11, Auditor's Subdivision of Part of Lot 2 in Auditor's Subdivision of the Northeast ¼ of the Northwest ¼ in Section 5-74-43, and the North 174.47 Feet of Lot 4 lying East of Valley View Lane and West of the Railroad, and Lot 5, Auditor's Subdivision of the Southeast ¼ of the Northwest ¼ in Section 5-74-43 from A-2/Parks, Estates and Agricultural District to R-1/Single-Family Residential District as defined in Chapter 15.08B of the Municipal Code of Council Bluffs, Iowa.

**SECTION 2. REPEALER.** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**SECTION 3. SEVERABILITY CLAUSE.** If any of the provisions of this ordinance are for any reason declared illegal or void, then the lawful provisions of this ordinance which are severable from said unlawful provisions shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

**SECTION 4. EFFECTIVE DATE.** This ordinance shall be in full force and effect from and after its final passage and publication, as by law provided.

ADOPTED  
AND  
APPROVED

January 28, 2019.

\_\_\_\_\_  
MATTHEW J. WALSH

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
JODI QUAKENBUSH

\_\_\_\_\_  
City Clerk

First Consideration: 1-14-19

Second Consideration: 1-28-19

Public Hearing: 1-28-19

Third Consideration: \_\_\_\_\_

## Council Communication

Department: Community

Development

Case/Project No.: ZC-18-015

Ordinance 6380

Council Action: 1/14/2019

Submitted by: Moises Monrroy,

Planner

### Description

Ordinance setting Public Hearing for January 28, 2019 at 7:00 pm to amend the Zoning Map as adopted by reference in Section 15.02.070, by rezoning property legally described as Lots 6-8 and the East 50 ft. of Lot 9, all in Block 5, Everett's Addition from I-1/Light Industrial District to R-2/Two-Family Residential District as defined in Chapter 15.09. Location: 2nd Avenue, between South 18th Street and South 19th Street. ZC-18-015

### Background/Discussion

See attachment.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
ZC-18-015 Everetts Addition PH Notice	Other	12/13/2018
ZC-18-015 Everetts Addition Staff Report Including Attach A	Other	12/13/2018
Ordinance 6380	Ordinance	1/8/2019

## **NOTICE OF PUBLIC HEARING**

TO WHOM IT MAY CONCERN:

You and each of you are hereby notified that the City Council of the City of Council Bluffs, Iowa, has scheduled a public hearing on an ordinance to amend the zoning map as adopted by reference in Section 15.02.070, by rezoning properties legally described as Lots 6 thru 8 and the East 50' of Lot 9, all in Block 5, Everett's Addition, City of Council Bluffs, Pottawattamie County, Iowa from I-1/Light Industrial District to R-2/Two Family Residential District.

You are further notified that the public hearing on said matters will be held by the City Council of the City of Council Bluffs, Iowa, at its regular meeting held at 7:00 p.m., on the 28<sup>th</sup> day of January, 2019, in the City Council Chambers, 2<sup>nd</sup> Floor of City Hall, 209 Pearl Street, Council Bluffs, Iowa at which time and place all persons interested in said matter will be given an opportunity to be heard.

---

Jodi Quakenbush, City Clerk

## Council Communication

Department: Community Development  CASE # ZC-18-015  Applicant/Property Owner: City of Council Bluffs  Property Owners: Jelken Real Estate Holdings LLC 987 2 <sup>nd</sup> Avenue SW Lemars, IA 51031  Lanny R. and Barbara L. Walker 112 McKenzie Court Council Bluffs, IA 51503	Ordinance No. _____	City Council: 1/14/19  Planning Commission: 12/11/18
---	---------------------	--

### Subject/Title

**Request:** Public hearing on the request of the Council Bluffs Community Development Department to rezone property legally described as Lots 6-8 and the East 50 ft. of Lot 9, all in Block 5, Everett's Addition from I-1/Light Industrial District to R-2/Two Family Residential District.

**Location:** 2<sup>nd</sup> Avenue, between South 18<sup>th</sup> Street and South 19<sup>th</sup> Street.

### Background

The Community Development Department is requesting to rezone the properties legally described as Lots 6-8 and the East 50 ft. of Lot 9, all in Block 5, Everett's Addition from I-1/Light Industrial District to R-2/Two Family Residential District. These properties are addressed as 1802, 1812 and 1820 2<sup>nd</sup> Avenue, respectively, with the exception of Lot 7, which is undeveloped.

Lot 7 is currently owned by the City of Council Bluffs and is classified as "transitional dispose" and "buildable" in the Inventory and Disposal Policy for Surplus City Property. This rezoning request would allow the City to market Lot 7 as a single family property for development. This request would also bring the non-conforming single-family dwellings on Lots 6, 8 and 9 into conformance with City zoning standards.

#### Land Use and Zoning

The following zoning districts and land uses surround the subject properties:

North: An industrial building that is zoned in the I-1/Light Industrial District.

South: Residential structures that are zoned in the R-3/Low Density Multifamily Residential District.

East: Residential structures that are zoned in the R-2/Two Family Residential District.

West: An office building that is zoned in the I-1/Light Industrial District.

The future land use plan of the Bluffs Tomorrow 2030 (Comprehensive Plan) designates the subject properties as Low Density Residential.

Public notices were mailed to all property owners within 200 feet of the request. No comments were received for the request.

All City Departments and local utilities were notified of the proposed rezoning. The following comments were received:

- The Permits and Inspections Division stated they have no comments on the request.
- The Council Bluffs Fire Department stated they have no comments on the request.
- Black Hills Energy stated they have no concerns regarding the rezoning request.
- MidAmerican Energy stated they have no objections to the request. They operate electric facilities on the properties and stated they need to retain them.
- Council Bluffs Water Works stated they have no comments regarding the rezoning request. Water service is available for the subject properties on 2<sup>nd</sup> Avenue.

The following attachments are included with the case staff report: Attachment A: Location/zoning map

#### **Discussion**

1. The proposed rezoning is generally consistent with the Future Land Use Plan of the Bluffs Tomorrow: 2030 Comprehensive Plan. The subject properties are designated as Low Density Residential, which would allow for single family and two family residential land uses.
2. Adequate utilities (e.g., water, sanitary sewer, electric, etc.) are available to accommodate the uses permitted in the R-2/Two Family Residential District.
3. The proposed rezoning would allow the City to market Lot 7 as a single family and/or two family property for development.
4. The subject properties are existing lots of record which do not comply with the minimum I-1/Light Industrial District lot dimensions (75 feet by 100 feet) or lot area (10,000 square feet). The lots do conform to the minimum R-2/Two Family Residential District lot dimensions (50 feet by 100 feet) and lot area (5,000 square feet). Therefore, the proposed rezoning would bring the lots into conformance with City zoning standards.
5. The proposed rezoning would also bring the non-conforming single-family dwellings on Lots 6, 8 and 9 into conformance with City zoning standards.

#### **Recommendation**

The Community Development Department recommends approval of the request to rezone property legally described as Lots 6-8 and the East 50 feet of Lot 9, all in Block 5, Everett's Addition from I-1 Light Industrial District to R-2/Two Family Residential District.

#### **Public Hearing**

Speaker providing explanation:

1. Moises Monrroy, Planner, Community Development Department, City of Council Bluffs, 209 Pearl Street, Council Bluffs, IA 51503

Speakers against: None.

#### **Planning Commission Recommendation**

The Planning Commission recommends approval of the request to rezone property legally described as Lots 6-8 and the East 50 feet of Lot 9, all in Block 5, Everett's Addition from I-1 Light Industrial District to R-2/Two Family Residential District.

VOTE: AYE 8    NAY 0    ABSTAIN 0    ABSENT 1    VACANT 2    Motion: Carried

#### **Attachments**

Attachment A: Location/zoning map


Prepared by: Moises Monrroy, Planner




# CITY OF COUNCIL BLUFFS - CITY PLANNING COMMISSION

## CASE #ZC-18-015 LOCATION/ZONING MAP

### Map Legend

 Properties Proposed to be Rezoned

 Parcels

0 30 60  
1 Inch = 65 Feet



Last Amended: 11/19/18

Council Bluffs Community  
Development Department  
209 Pearl Street  
Council Bluffs, IA 51503  
Telephone: (712) 328-4629

### DISCLAIMER

This map is prepared and compiled from various sources. The City of Council Bluffs is not responsible for any errors or omissions. The user should verify the information on this map before using it. The City assumes no legal responsibility for the information on this map.



Subject properties to be rezoned from I-1 District to R-2 District.

Lot 7 is owned by the City of Council Bluffs.

R-3

I-1

R-2

G-2

### Parcel Legal Descriptions:

- 1 - Lot 6, Block 5, Everett's Addition
- 2 - Lot 7, Block 5, Everett's Addition
- 3 - Lot 8, Block 5, Everett's Addition
- 4 - East 50 ft. of Lot 9, Block 5, Everett's Addition



**ORDINANCE NO. 6380**

**AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF COUNCIL BLUFFS, IOWA, AS ADOPTED BY REFERENCE IN SECTION 15.02.070 OF THE 2015 MUNICIPAL CODE OF COUNCIL BLUFFS, IOWA, BY REZONING PROPERTY LEGALLY DESCRIBED AS LOTS 6-8 AND THE EAST 50 FT. OF LOT 9, ALL IN BLOCK 5, EVERETT'S ADDITION FROM I-1/LIGHT INDUSTRIAL DISTRICT TO R-2/TWO-FAMILY RESIDENTIAL DISTRICT AS DEFINED IN CHAPTER 15.09 OF THE MUNICIPAL CODE OF COUNCIL BLUFFS, IOWA.**

**BE IT ORDAINED  
BY THE CITY COUNCIL  
OF THE  
CITY OF COUNCIL BLUFFS, IOWA**

**SECTION 1.** That the Zoning Map of the City of Council Bluffs, Iowa, as adopted by reference in Section 15.02.070 of the 2015 Municipal Code of the City of Council Bluffs, Iowa, be and the same is hereby amended to rezone property legally described as Lots 6-8 and the East 50 ft. of Lot 9, all in Block 5, Everett's Addition from I-1/Light Industrial District to R-2/Two-Family Residential District as defined in Chapter 15.09 of the Municipal Code of Council Bluffs, Iowa.

**SECTION 2. REPEALER.** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**SECTION 3. SEVERABILITY CLAUSE.** If any of the provisions of this ordinance are for any reason declared illegal or void, then the lawful provisions of this ordinance which are severable from said unlawful provisions shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

**SECTION 4. EFFECTIVE DATE.** This ordinance shall be in full force and effect from and after its final passage and publication, as by law provided.

ADOPTED  
AND  
APPROVED

January 28, 2019.

\_\_\_\_\_  
MATTHEW J. WALSH

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
JODI QUAKENBUSH

\_\_\_\_\_  
City Clerk

First Consideration: 1-14-19  
Second Consideration: 1-28-19  
Public Hearing: 1-28-19  
Third Consideration: \_\_\_\_\_

Planning Case No. #ZC-18-015

## Council Communication

Department: Public Works Admin  
Case/Project No.: BM19-04  
Submitted by: Pat Miller, Public  
Works Operations Director

Resolution 19-01

Council Action: 1/14/2019

### Description

Resolution setting a Public Hearing for January 28, 2019 at 7:00 p.m. on the plans, specifications, form of contract, and cost estimate for the Mid America Center Signage Project. Project No. BM19-04

### Background/Discussion

The scope of the project is to provide the Mid America Center with the latest, most reliable video board and signage technology available today. An existing pylon sign located on the corner of Mid America Drive and Marc Boulevard is no longer operational and shall be reconstructed. A new pylon sign will be located at the corner of 23<sup>rd</sup> Avenue and Bass Pro Drive. Additionally, two monument signs equipped with the same video board technology - along with wayfinding information – will be constructed on existing footings at the 24<sup>th</sup> Avenue/South 32<sup>nd</sup> Street entrance and west along the boulevard at the south entrance to the convention center. Also, twenty-four existing wayfinding and pole signs will be replaced with new signs that are more clearly visible and modern in design and technology. These signs will promote activities at the MAC and will lend the opportunity to lease space to promote other businesses within the MAC Entertainment District.

The estimated cost of this project is \$1,000,000. Funding for this project will be paid for by Capital Improvement Funds of \$500,000 and an Iowa West Grant of \$500,000.

The project schedule is as follows:	Set Public Hearing	January 14, 2019
	Hold Public Hearing	January 28, 2019
	Bid Letting	March 7, 2019
	Award	March 25, 2019
	Construction Start	August 30, 2019

### Recommendation

Approval of this resolution.

### ATTACHMENTS:

Description	Type	Upload Date
Notice of Public Hearing	Other	1/2/2019
Resolution 19-01	Resolution	1/8/2019

Notice of Public Hearing  
on the  
Plans, Specifications, Form of Contract, and Cost Estimate  
for the  
Mid America Center Signage Project  
Project # BM19-04

A Public Hearing will be held on January 28, 2019 at 7:00 P.M., in the Council Chambers of City Hall, 209 Pearl Street, Council Bluffs, Iowa, on the proposed plans, specifications, form of contract, and cost estimate for the Mid America Center Signage Project. At said hearing any interested person may appear and file objections to such plans and specifications.

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Jodi Quakenbush, City Clerk

RESOLUTION NO. 19-01

RESOLUTION DIRECTING THE CITY CLERK TO PUBLISH NOTICE  
AND SETTING A PUBLIC HEARING ON THE  
PLANS, SPECIFICATIONS, FORM OF CONTRACT, AND COST ESTIMATE  
FOR THE MID AMERICA CENTER SIGNAGE PROJECT  
PROJECT #BM19-04

WHEREAS, the City of Council Bluffs desires to replace and install additional signage at the Mid America Center; and

WHEREAS, HGM Associates Inc. was hired to provide professional services; and

WHEREAS, funding for this project will be provided by a matching funds Iowa West Grant and the City's Capital Improvement budget; and

WHEREAS, the plans, specifications, form of contract, and cost estimate as prepared by HGM Associates Inc. are on file in the office of the city clerk.

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

That the City Clerk is hereby directed to set a public hearing on the plans, specifications, form of contract, and cost estimate for the Mid America Signage Project on January 28, 2019 at 7:00 p.m.

ADOPTED  
AND  
APPROVED January 14, 2019

\_\_\_\_\_  
Matthew Walsh Mayor

Attest:

\_\_\_\_\_  
Jodi Quakenbush City Clerk

## Council Communication

Department: Legal  
Case/Project No.:  
Submitted by: Graham Jura

Resolution 19-02

Council Action: 1/14/2019

### Description

Resolution of intent to vacate and setting a Public Hearing for January 28, 2018 at 7:00 p.m. for that portion of 4th Street right-of-way extending from 13th Avenue south to 16th Avenue in order to effectuate sale of city property to ConAgra previously authorized by Council in Resolution 18-139, and to vacate certain portions of platted right-of-way that remain in place on privately owned property.

### Background/Discussion

A title search was conducted by ConAgra relating to the proposed sale of City property referenced above in Resolution #18-139. The title search found that a portion of that property proposed for sale still retained City right-of-way that had not been vacated. ConAgra is requesting we vacate this interest to clear title prior to purchase from the City.

The search also found various parcels of land, now privately owned by ConAgra, that still have City right-of-way interests on the title and have not been adequately vacated. ConAgra is requesting that we vacate these interests to clear title to their property future re-platting. These vacations of right-of-way are for the sole purpose of clearing title, as the parcels are all privately owned by ConAgra.

### Recommendation

The City Legal Department recommends approval of this Resolution.

### ATTACHMENTS:

Description	Type	Upload Date
Notice of Public Hearing	Other	1/2/2019
Resolution 19-02	Resolution	1/8/2019

**NOTICE OF PUBLIC HEARING  
ON INTENT TO VACATE CITY RIGHT OF WAY**

**TO WHOM IT MAY CONCERN:**

You and each of you are hereby notified that the City Council of the City of Council Bluffs, Iowa, has scheduled a public hearing on the request to vacate City Right-of-way legally described as followed:

AREA “A” – THAT PART OF SOUTH 4TH STREET LYING SOUTH OF THE SOUTH RIGHT-OF-WAY LINE OF 11TH AVENUE AND NORTH OF THE NORTH RIGHT-OF-WAY LINE OF 16TH AVENUE, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “B” – THAT PART OF SOUTH 11TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST RIGHT-OF-WAY LINE OF SOUTH 4TH STREET, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “C” - ALL OF THE EAST-WEST ALLEY LYING IN BLOCK 9, WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN POTTAWATTAMIE COUNTY, IOWA, LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST RIGHT-OF-WAY LINE OF SOUTH 4TH STREET, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “D” - ALL OF THE NORTH-SOUTH ALLEY LYING IN BLOCK 16, RIDDLE SUBDIVISION, AS SURVEYED, PLATTED AND RECORDED IN POTTAWATTAMIE COUNTY, IOWA, LYING SOUTH OF THE SOUTH RIGHT-OF-WAY LINE OF 11TH AVENUE AND NORTH OF THE NORTH RIGHT-OF-WAY LINE OF 12TH AVENUE, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “E” – THAT PART OF 13TH AVENUE LYING WEST OF THE WEST LINE OF LOT 12, BLOCK 10, PROJECTED SOUTH, AND EAST OF THE EAST LINE OF LOT 8, BLOCK 10, PROJECTED SOUTH, ALL IN WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “F” – THAT PART OF 14TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 16, PROJECTED SOUTH, ALL IN WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “G” – THAT PART OF THE EAST-WEST ALLEY LYING IN BLOCK 17, LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 17, PROJECTED NORTH, ALL IN WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “H” – THAT PART OF 15TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 17, PROJECTED SOUTH, ALL IN, WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “I” – THAT PART OF THE EAST-WEST ALLEY LYING IN BLOCK 20, LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 20, PROJECTED NORTH, ALL IN WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “J” – THAT PART OF 15TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 4TH STREET AND EAST OF THE EAST RIGHT-OF-WAY LINE OF SOUTH MAIN STREET, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “K” – THE WEST 73 FEET OF THE EAST-WEST ALLEY LYING IN BLOCK 5, WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN POTTAWATTAMIE COUNTY, IOWA.

AND ALSO ALL PUBLIC RIGHT-OF-WAYS, PUBLIC ALLEYS AND OTHER PUBLIC WAYS NOT PREVIOUSLY VACATED AS BOUND ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF 9TH AVENUE, BOUND ON THE SOUTH BY THE NORTH RIGHT-OF-WAY LINE OF 16TH AVENUE, BOUND ON THE EAST BY THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND BOUND ON THE WEST THE EAST RIGHT-OF-WAY LINE OF SOUTH MAIN STREET, ALL IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

You are further notified that a public hearing on said matter will be held by the City Council of the City of Council Bluffs, Iowa, at its regular meeting held at 7:00 p.m., on the 28<sup>th</sup> day of January, 2019, in the City Council Chambers, 2<sup>nd</sup> Floor of City Hall, 209 Pearl Street, Council Bluffs, Iowa at which time and place all persons interested in said matter will be given an opportunity to be heard.

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Jodi Quakenbush

City Clerk

Prepared by: City Attorney's Office, 209 Pearl St., Co. Bluffs, IA 51503 – Phone: 890-5317  
Return to: City Clerk, 209 Pearl Street, Co. Bluffs, IA 51503 – Phone: 890-5261

RESOLUTION NO. 19-02

A RESOLUTION OF INTENT TO VACATE THAT PORTION OF 4<sup>TH</sup> STREET RIGHT-OF-WAY EXTENDING FROM 13<sup>TH</sup> AVENUE SOUTH TO 16<sup>TH</sup> AVENUE IN ORDER TO EFFECTUATE SALE OF CITY PROPERTY TO CONAGRA PREVIOUSLY AUTHORIZED BY COUNCIL IN RESOLUTION #18-139, AND TO VACATE CERTAIN PORTIONS OF PLATTED RIGHT-OF-WAY THAT REMAIN IN PLACE ON PRIVATELY OWNED PROPERTY FOR PURPOSES OF CLEARING UP TITLE.

WHEREAS, ConAgra has conducted a title search of the city property authorized for conveyance to ConAgra pursuant to Resolution #18-139, and found that the following property, publicly and privately owned, contains non-vacated right-of-way interest still held by the City of Council Bluffs:

AREA “A” – THAT PART OF SOUTH 4TH STREET LYING SOUTH OF THE SOUTH RIGHT-OF-WAY LINE OF 11TH AVENUE AND NORTH OF THE NORTH RIGHT-OF-WAY LINE OF 16TH AVENUE, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “B” – THAT PART OF SOUTH 11TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST RIGHT-OF-WAY LINE OF SOUTH 4TH STREET, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “C” - ALL OF THE EAST-WEST ALLEY LYING IN BLOCK 9, WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN POTTAWATTAMIE COUNTY, IOWA, LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST RIGHT-OF-WAY LINE OF SOUTH 4TH STREET, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “D” - ALL OF THE NORTH-SOUTH ALLEY LYING IN BLOCK 16, RIDDLE SUBDIVISION, AS SURVEYED, PLATTED AND RECORDED IN POTTAWATTAMIE COUNTY, IOWA, LYING SOUTH OF THE SOUTH RIGHT-OF-WAY LINE OF 11TH AVENUE AND NORTH OF THE NORTH RIGHT-OF-WAY LINE OF 12TH AVENUE, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “E” – THAT PART OF 13TH AVENUE LYING WEST OF THE WEST LINE OF LOT 12, BLOCK 10, PROJECTED SOUTH, AND EAST OF THE EAST LINE OF LOT 8, BLOCK 10, PROJECTED SOUTH, ALL IN WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “F” – THAT PART OF 14TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 16, PROJECTED SOUTH, ALL IN WILLIAM’S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA “G” – THAT PART OF THE EAST-WEST ALLEY LYING IN BLOCK 17, LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8,



BLOCK 17, PROJECTED NORTH, ALL IN WILLIAM'S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA "H" – THAT PART OF 15TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 17, PROJECTED SOUTH, ALL IN, WILLIAM'S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA "I" – THAT PART OF THE EAST-WEST ALLEY LYING IN BLOCK 20, LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND EAST OF THE EAST LINE OF LOT 8, BLOCK 20, PROJECTED NORTH, ALL IN WILLIAM'S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA "J" – THAT PART OF 15TH AVENUE LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SOUTH 4TH STREET AND EAST OF THE EAST RIGHT-OF-WAY LINE OF SOUTH MAIN STREET, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

AREA "K" – THE WEST 73 FEET OF THE EAST-WEST ALLEY LYING IN BLOCK 5, WILLIAM'S FIRST ADDITION, A SUBDIVISION AS SURVEYED, PLATTED AND RECORDED IN POTTAWATTAMIE COUNTY, IOWA.

AND ALSO ALL PUBLIC RIGHT-OF-WAYS, PUBLIC ALLEYS AND OTHER PUBLIC WAYS NOT PREVIOUSLY VACATED AS BOUND ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF 9TH AVENUE, BOUND ON THE SOUTH BY THE NORTH RIGHT-OF-WAY LINE OF 16TH AVENUE, BOUND ON THE EAST BY THE WEST RIGHT-OF-WAY LINE OF SOUTH 3RD STREET AND BOUND ON THE WEST THE EAST RIGHT-OF-WAY LINE OF SOUTH MAIN STREET, ALL IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA; and

WHEREAS, vacation of said right-of-way is required in order to effectuate sale of city property authorized under Resolution #18-139, and to remove any cloud on the title of property privately owned as described herein; and

WHEREAS, this City Council hereby declares its intent to consider vacation of this City right-of-way by vacating all of its right, title and/or interest in it for the purposes described herein.

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

That this City Council hereby declares its intent to consider disposition of the above City Right-of-way; and

BE IT FURTHER RESOLVED

That a public hearing on the City's intent to vacate this city right-of-way is hereby set for January 28, 2019.

ADOPTED  
AND  
APPROVED: January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh, Mayor

ATTEST: \_\_\_\_\_  
Jodi Quakenbush, City Clerk

## Council Communication

Department: Parks and Recreation  
Case/Project No.: R 18-13  
Submitted by: Vincent Martorello

Resolution 19-03

Council Action: 1/14/2019

### Description

Resolution accepting the work of Landscapes Unlimited, LLC in connection with Riverside Golf Course Realignment Project, R 18-13 and authorizing final payment in the amount of \$49,195.82.

### Background/Discussion

An Iowa DOT project to realign and make modifications to I-480 and I-29 will impact the Riverside Golf Course. Given this impact, the City entered into an agreement with Iowa DOT and under the terms of this agreement, the City shall be reimbursed for the costs associated with the realignment of the golf course.

The City of Council Bluffs entered into a contract in the amount of \$588,765.00 with Landscapes Unlimited, LLC. The scope of the project included the relocation and realignment of holes # 13 and 14, the installation of a pond and water feature, tree planting, and reestablishing turf grass areas. The project was deemed substantially complete on October 16, 2018. The contractor has completed the remaining work in the certificate of substantial completion.

The contractor has submitted a final pay application for the remaining portion of \$49,195.82. The project has been completed per the specifications and plans, and associated change orders.

### Recommendation

Approval

### ATTACHMENTS:

Description	Type	Upload Date
Resolution 19-03	Resolution	1/8/2019

**RESOLUTION 19-03**

**RESOLUTION ACCEPTING THE WORK OF LANDSCAPES UNLIMITED, LLC IN CONNECTION  
WITH THE DODGE RIVERSIDE GOLF COURSE REALIGNMENT PROJECT AND AUTHORIZING  
THE FINANCE DIRECTOR TO ISSUE A CITY CHECK IN THE AMOUNT OF \$49,195.82.**

WHEREAS, the City of Council Bluffs, Iowa, entered into an agreement and contract in the amount of \$588,765.00 with Landscapes Unlimited, LLC, Lincoln, Nebraska for the realignment of Dodge Riverside Golf Course; and

WHEREAS, the City Council previously authorized the Mayor (Resolution 18-06) to sign an agreement between the City of Council Bluffs and Iowa DOT; and

Whereas, under the terms of this agreement, Iowa DOT will reimburse the City for the costs incurred for the realignment of the golf course , including holes # 13 and 14, installation of a pond, and associated grading, sodding, seeding, and tree planting; and

WHEREAS; the project was deemed substantially complete on October 16, 2018 and the remaining work identified in the certificate of substantial completion was completed on November 8, 2018; and

WHEREAS, a request for final payment in the amount of \$49,195.82 has been made by Landscapes Unlimited, LLC; and

WHEREAS, the city council of the City of Council Bluffs has been advised and does believe that said \$49,195.82 constitutes a valid obligation of the City and should in its best interest be paid.

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

Said improvements are hereby accepted as having been fully completed in accordance with plans and specifications.

AND BE IT FURTHER RESOLVED

That the finance director is hereby authorized and directed to issue a city check in the amount of \$49,195.82 payable to Landscapes Unlimited, LLC, Inc. from budget code S37000-676000; Project R 18-13.

ADOPTED  
AND  
APPROVED

January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh, Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush, City Clerk  
Council Communication

## Council Communication

Department: Public Works Admin  
Case/Project No.:  
Submitted by: Greg Reeder, Public  
Works Director

Resolution 19-04

Council Action: 1/14/2019

### Description

Resolution setting a Public Hearing for February 25, 2019 at 7:00 p.m. for FY2020 State Transit Assistance.

### Background/Discussion

Every year the City of Council Bluffs is required to submit an Iowa DOT Authorizing Resolution for State Transit Assistance (STA) for transit operations with the Iowa Department of Transportation's Joint Participation Agreement to provide Transit Assistance to Iowa's public transit system.

Before the City receives the Iowa DOT Authorizing Resolution for Transit Assistance with the Iowa Department of Transportation, the City is required to hold a public hearing. The notice must be published at least 30 days ahead of the scheduled public hearing. It is recommended a public hearing regarding the FY2020 projected STA payments be set for February 25, 2019.

We are required to submit to the Iowa DOT Office of Public Transit a notice of public hearing, the approved resolution and copy of city council minutes of the meeting where the public hearing is held. Following receipt of this information, the Iowa Department of Transportation will send the Iowa DOT Authorizing Resolution for signature.

The State Transit Assistance formula is based on ridership, revenue miles, operating expense and local match.

The projection for FY2020 is \$219,867 in STA payments.

The projected FY2020 budget for transit is \$1,388,700 in expenditures and projected revenues of \$815,000 in transit tax levy, \$219,867 in State Transit Assistance, \$100,000 in 5307 funds, \$90,850 in 5310 funds, \$33,000 in STS fares, and \$130,000 in Metro fares.

### Recommendation

Approval of this resolution.

### ATTACHMENTS:

Description	Type	Upload Date
Notice of Public Hearing	Other	1/3/2019
FY2020 Allocation	Other	1/3/2019
Resolution 19-04	Resolution	1/8/2019

## Notice of Public Hearing

For the

Application for FY 2020 State Transit Assistance

A public hearing will be held by the City Council of the City of Council Bluffs, Iowa, at 7 p.m. on February 25, 2019 in the Council Chamber in City Hall, 209 Pearl Street, Council Bluffs, Iowa, on the proposed Iowa DOT Authorizing Resolution for state transit assistance. The City of Council Bluffs proposes to submit documentation to receive the Iowa DOT Authorizing Resolution from the Iowa Department of Transportation, for approximately \$219,867 of state transit assistance for support of daily transit operations. At said hearing all interested parties will be afforded an opportunity to comment on the proposal.

By Order of the City Council

Of the

City of Council Bluffs, Iowa

Jodi Quakenbush, City Clerk

## STA Fund Allocation for FY2020

System Name	FY2018		FY2018		FY2018	
	Ridership	Revenue Miles	Operating Expense	Locally Determined Income	FY2020 Formula %	FY2020 Formula Allocation
Region 1	147,460	924,808	\$3,409,565	\$2,162,959	2.903968%	\$442,259
Region 2	306,290	941,508	\$2,633,980	\$1,221,164	2.933472%	\$446,752
Region 3	220,603	1,006,754	\$3,570,679	\$2,444,871	3.350549%	\$510,271
Region 4	144,074	768,179	\$3,270,282	\$2,369,047	3.017246%	\$459,510
Region 5	165,294	315,730	\$1,167,687	\$542,961	2.381696%	\$362,720
Region 6	48,263	290,916	\$857,943	\$457,468	1.654530%	\$251,976
Region 7	102,357	448,071	\$1,929,816	\$1,338,990	2.180147%	\$332,025
Region 8	118,848	409,898	\$1,748,743	\$1,002,062	2.024970%	\$308,392
Region 9	135,055	534,691	\$2,013,484	\$1,402,162	2.438567%	\$371,381
Region 10	219,999	1,161,953	\$4,068,708	\$2,715,023	3.526254%	\$537,030
Region 11	244,334	1,104,586	\$4,745,889	\$3,250,113	3.865026%	\$588,623
Region 12	154,864	1,154,688	\$2,319,683	\$1,212,600	2.761715%	\$420,594
Region 13	313,735	1,531,690	\$3,267,767	\$2,044,648	3.712649%	\$565,417
Region 14	137,670	559,438	\$1,551,728	\$873,393	2.373306%	\$361,442
Region 15	177,415	1,461,626	\$2,504,951	\$1,524,185	3.259131%	\$496,348
Region 16	131,389	370,473	\$1,155,808	\$537,250	2.222757%	\$338,514
<b>Subtotal:</b>	<b>2,767,650</b>	<b>12,985,009</b>	<b>\$40,216,713</b>	<b>\$25,098,896</b>	<b>44.605983%</b>	<b>\$6,793,253</b>
<b>Council Bluffs</b>	<b>138,319</b>	<b>272,628</b>	<b>\$1,312,141</b>	<b>\$853,547</b>	<b>1.443692%</b>	<b>\$219,867</b>
Davenport	670,238	869,668	\$7,138,556	\$5,460,069	3.027207%	\$461,028
Des Moines	4,510,100	5,667,752	\$29,587,005	\$24,640,663	11.499894%	\$1,751,372
Bettendorf	84,637	255,951	\$1,056,988	\$677,617	1.411726%	\$214,998
Burlington	213,044	220,932	\$952,149	\$324,704	1.691037%	\$257,536
Clinton	287,599	408,326	\$1,796,079	\$933,809	1.724067%	\$262,566
Fort Dodge	113,190	245,319	\$950,879	\$374,673	1.467414%	\$223,479
Marshalltown	100,178	116,376	\$510,352	\$126,707	1.505157%	\$229,227
Mason City	211,220	355,595	\$992,152	\$245,646	2.076733%	\$316,275
Muscatine	156,209	266,595	\$942,149	\$298,467	1.676024%	\$255,250
Ottumwa	138,618	227,410	\$1,061,568	\$516,177	1.406715%	\$214,235
Ames	6,572,065	1,365,461	\$10,506,000	\$7,153,096	5.480500%	\$834,651
Cambus	3,698,353	751,506	\$3,647,419	\$2,288,073	4.968942%	\$756,743
Cedar Rapids	1,352,451	1,406,869	\$11,692,833	\$8,169,555	4.226844%	\$643,726
Coralville	476,664	273,264	\$1,740,839	\$1,022,425	1.875176%	\$285,579
Dubuque	509,510	738,559	\$3,950,976	\$2,343,344	2.068754%	\$315,060
Iowa City	1,591,552	1,011,147	\$7,304,632	\$5,216,740	3.384861%	\$515,496
Sioux City	863,449	775,841	\$4,582,943	\$2,665,021	2.331879%	\$355,133
Waterloo	432,347	896,257	\$4,873,397	\$2,819,200	2.127393%	\$323,991
<b>Subtotal:</b>	<b>22,119,743</b>	<b>16,125,456</b>	<b>\$94,599,057</b>	<b>\$66,129,533</b>	<b>55.394017%</b>	<b>\$8,436,214</b>
<b>Grand Total</b>	<b>24,887,393</b>	<b>29,110,465</b>	<b>\$134,815,770</b>	<b>\$91,228,429</b>	<b>100.000000%</b>	<b>\$15,229,467</b>

R E S O L U T I O N  
NO. 19-04

RESOLUTION DIRECTING THE CLERK TO PUBLISH NOTICE  
AND SETTING A PUBLIC HEARING ON THE IOWA DOT AUTHORIZING  
RESOLUTION FOR FY2020 STATE TRANSIT ASSISTANCE

WHEREAS,           the City of Council Bluffs expects to submit documentation for  
an Iowa DOT Authorizing Resolution for approximately \$219,867  
in State Transit Assistance for use in operating its transit system  
during FY2020; and

WHEREAS,           a public hearing on approval of the Iowa DOT Authorizing Resolution  
is required before the Iowa DOT Authorizing Resolution can be sent to  
the City by the Iowa Department of Transportation. The notice of public  
hearing must be published at least 30 days ahead of the scheduled public  
hearing.

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

That the City Clerk is hereby ordered to set a public hearing on the Iowa DOT Authorizing Resolution  
for FY2020 State Transit Assistance setting February 25, 2019 7:00 p.m. as the date and time of said  
hearing.

ADOPTED  
AND  
APPROVED

January 14, 2019

\_\_\_\_\_  
Matthew J Walsh, Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush, City Clerk

## Council Communication

Department: Community  
Development

Case/Project No.:

Resolution 19-05

Council Action: 1/14/2019

Submitted by: Courtney Harter,  
Project Coordinator

### Description

Resolution determining the necessity setting dates of a consultation and setting a Public Hearing on February 25, 2019 at 7:00 p.m., on a proposed 2019 Mid-City Corridor Urban Renewal Plan for the Mid-City Corridor Urban Renewal Area. Generally located from Avenue B to 6th Avenue and South 8th Street to South 13th Street.

### Background/Discussion

See attachments.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
Reso of Necessity- cc staff report	Other	1/4/2019
2019 Mid City Corridor URP - Notice of Public Hearing (01552270x7F7E1).docx	Other	1/4/2019
Resolution 19-05	Resolution	1/8/2019



## Council Communication

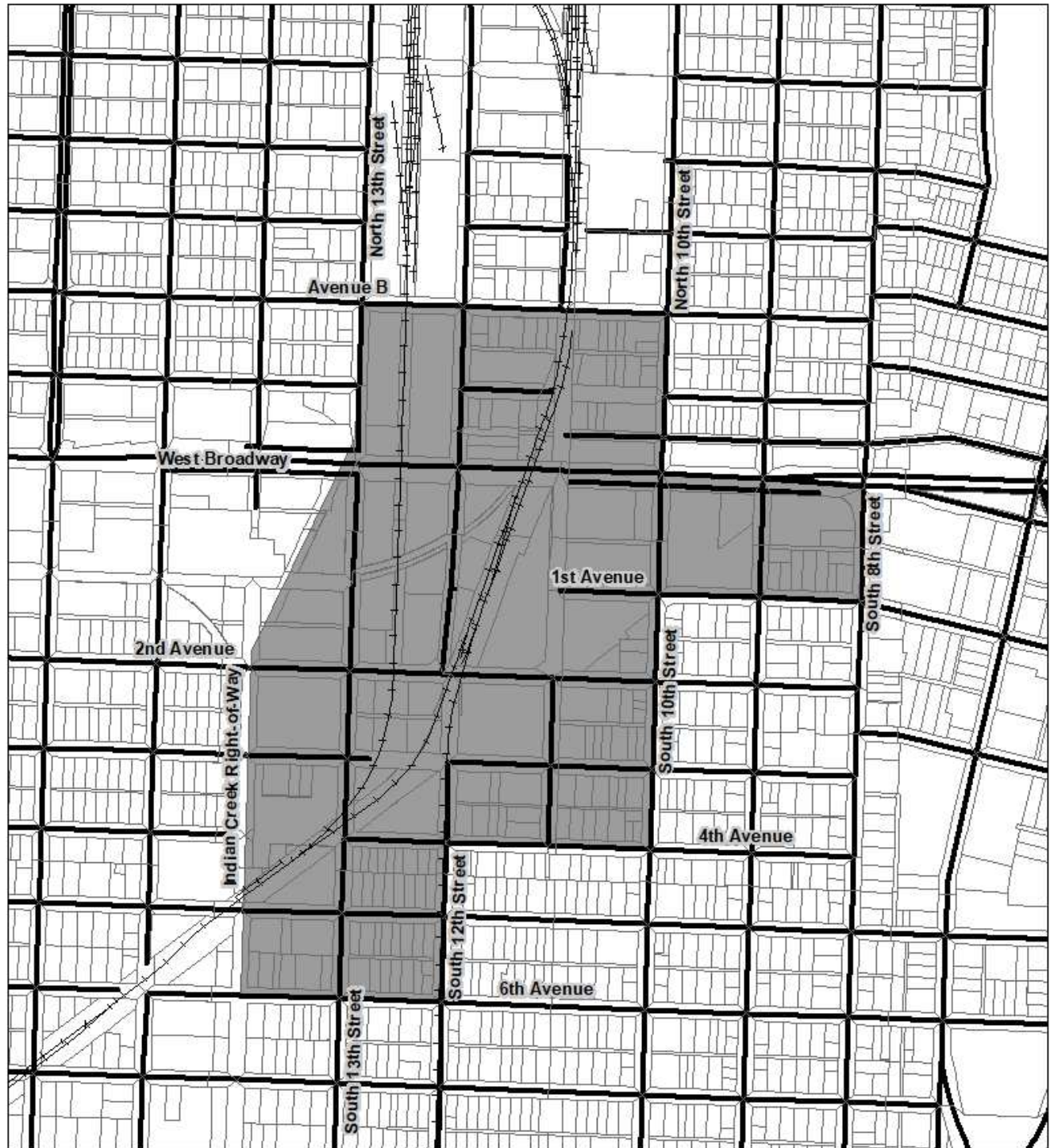
Department: Community Development  Case/Project No.: N/A	Ordinance No.:  Resolution No.: 19-	City Council: 1-14-2019 Planning Commission: 2-12-2019 P.H. and First Reading: 2-25-2019 Second Reading: 3-11-2019 Third Reading: Request Waive
<b>Subject/Title</b>		
Resolution of Necessity for the 2019 Mid-City Urban Renewal Area Plan		
<b>Location</b>		
Generally located from Avenue B to 6 <sup>th</sup> Avenue and South 8 <sup>th</sup> Street to South 13 <sup>th</sup> Street		
<b>Background/Discussion</b>		
<p><u>Background</u></p> <p>In 2004, the City Council adopted Resolution 04-112 creating the Mid-City Urban Renewal Plan. The primary reason for this Plan was the elimination of slum and blight as allowed under Iowa Code Section 403. This allowed the Community Development Department to utilize Community Development Block Grant (CDBG) funds to acquire and demolish the blighted industrial, commercial and residential properties in the original plan area. The Department of Housing and Urban Development (HUD) recognizes urban renewal plans as a slum and blight designation for a ten-year period. During the ten years, the City acquired, demolished and cleaned up environmental contamination on 23 acres on over 30 properties.</p> <p><u>Discussion</u></p> <p>Because HUD requires cities to reevaluate slum and blight urban renewal plans every ten years, the City believes the best alternative is to adopt a new Mid-City Urban Renewal Area Plan with a new defined area to ensure continued progress in the neighborhood. The new area expands to the east and south to include previously excluded commercial properties. Additionally, the ability to use tax increment financing (TIF) will be added to the plan for future acquisition and redevelopment use.</p>		
<b>Staff Recommendation</b>		
The Community Development Department recommends that City Council adopt a resolution of necessity setting the dates of a consultation and public hearing on the 2019 Mid-City Urban Renewal Area Plan for the City of Council Bluffs.		
<b>Attachments</b>		
<ol style="list-style-type: none"> <li>1. Proposed Mid-City Urban Renewal Area Map</li> <li>2. Resolution of Necessity</li> <li>3. Notice of Consultation</li> <li>4. Notice of Public Hearing</li> <li>5. Draft Mid-City Urban Renewal Area Plan</li> </ol>		

Prepared by: Courtney Harter, Project Coordinator, Community Development Department

Approved by: Brandon Garrett, Director, Community Development Department

# Council Communication

## Proposed Mid-City Urban Renewal Area



0 0.05 0.1 0.2 0.3 0.4 0.5 Miles

### Legend

Mid-City Area Parcels Streets Railroads



(One publication required)

NOTICE OF PUBLIC HEARING TO CONSIDER APPROVAL  
OF A PROPOSED 2019 MID-CITY CORRIDOR URBAN  
RENEWAL PLAN FOR THE MID-CITY CORRIDOR URBAN  
RENEWAL AREA IN THE CITY OF COUNCIL BLUFFS,  
STATE OF IOWA

The City Council of the City of Council Bluffs, State of Iowa, will hold a public hearing before itself at its meeting which commences at 7:00 P.M. on February 25, 2019 in the Council Chambers, City Hall, 209 Pearl Street, Council Bluffs, Iowa, to consider adoption of a proposed 2019 Mid-City Corridor Urban Renewal Plan (the "Plan") concerning a proposed Urban Renewal Area in the City of Council Bluffs, State of Iowa, legally described as follows:

Beginning at the intersection of the centerline of Avenue 'B' and the centerline of North 10<sup>th</sup> Street; south along the centerline of 10<sup>th</sup> Street to the centerline of West Broadway Avenue; east along the centerline of West Broadway Avenue to the centerline of 8<sup>th</sup> Street; South along the centerline of 8<sup>th</sup> Street to the centerline of 1<sup>st</sup> Avenue; West along the centerline of 1<sup>st</sup> Avenue to the centerline of South 10<sup>th</sup> Street; South along the centerline of South 10<sup>th</sup> Street to the centerline of 4<sup>th</sup> Avenue; West along the centerline of 4<sup>th</sup> Avenue to the centerline of South 12<sup>th</sup> Street; South along the centerline of South 12<sup>th</sup> Street to the centerline of 6<sup>th</sup> Avenue; West along the centerline of 6<sup>th</sup> Avenue to the centerline of the right-of-way of Indian Creek; North and Northeasterly along the centerline of the right-of-way of Indian Creek to the centerline of 13<sup>th</sup> Street; North along the centerline of 13<sup>th</sup> Street to the centerline of Avenue B; East along the centerline of Avenue B to the Point of Beginning.

which land is to be included as part of this proposed Urban Renewal Area.

A copy of the Plan is on file for public inspection in the office of the City Clerk, City Hall, City of Council Bluffs, Iowa.

The City of Council Bluffs, State of Iowa is the local public agency which, if such Plan is approved, shall undertake the urban renewal activities described in such Plan.

The general scope of the urban renewal activities under consideration in the Plan is to rehabilitate, conserve and redevelop land, buildings and other improvements within such area through the elimination and containment of conditions of blight so as to improve the community through the establishment of effective land use controls, through use of an effective program of rehabilitation of existing buildings and elimination of those structures which cannot be economically rehabilitated, with a limited amount of acquisition, clearance, resale and improvement of land for various purposes specified in the Plan. To accomplish the objectives of the Plan, and to encourage the further economic development of the Urban Renewal Area, the Plan provides that such special financing activities may include, but not be limited to, the making of loans or grants of public funds to private entities under Chapter 15A of the Code of Iowa. The City also may reimburse or directly undertake the installation, construction and reconstruction of

substantial public improvements, including, but not limited to, street, water, sanitary sewer, storm sewer or other public improvements. The Plan provides that the City may issue bonds or use available funds for purposes allowed by the Plan and that tax increment reimbursement of the costs of urban renewal projects may be sought if and to the extent incurred by the City. The Plan initially proposes specific public infrastructure or site improvements to be undertaken by the City, and provides that the Plan may be amended from time to time.

Any person or organization desiring to be heard shall be afforded an opportunity to be heard at such hearing.

This notice is given by order of the City Council of the City of Council Bluffs, State of Iowa, as provided by Section 403.5 of the Code of Iowa.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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City Clerk, City of Council Bluffs, State of Iowa

(End of Notice)

01552270-1\10342-149

**RESOLUTION 19-05**

**ITEM TO INCLUDE ON AGENDA**

**CITY OF COUNCIL BLUFFS, IOWA**

January 14, 2019

7:00 P.M.

2019 Mid-City Corridor Urban Renewal Plan

- Resolution setting dates of a consultation and a public hearing on a proposed 2019 Mid-City Corridor Urban Renewal Plan in the City of Council Bluffs, State of Iowa.

IMPORTANT INFORMATION

1. The above agenda items should be included, along with any other agenda items, in the meeting agenda. The agenda should be posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the body holding the meeting. If no such office exists, the notice must be posted at the building in which the meeting is to be held.
2. If you do not now have a bulletin board designated as above mentioned, designate one and establish a uniform policy of posting your notices of meeting and tentative agenda.
3. Notice and tentative agenda must be posted at least 24 hours prior to the commencement of the meeting.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE  
CHAPTER 21 AND THE LOCAL RULES OF THE CITY.

January 14, 2019

The City Council of the City of Council Bluffs, State of Iowa, met in Regular session, in the Council Chambers, City Hall, 209 Pearl Street, Council Bluffs, Iowa, at 7:00 P.M., on the above date. There were present Mayor Walsh, in the chair, and the following named Council Members:

\_\_\_\_\_

Absent: \_\_\_\_\_

Vacant: \_\_\_\_\_

\* \* \* \* \*

Council Member \_\_\_\_\_ then introduced the following proposed Resolution entitled "RESOLUTION DETERMINING THE NECESSITY AND SETTING DATES OF A CONSULTATION AND A PUBLIC HEARING ON A PROPOSED 2019 MID-CITY CORRIDOR URBAN RENEWAL PLAN FOR THE MID-CITY CORRIDOR URBAN RENEWAL AREA IN THE CITY OF COUNCIL BLUFFS, STATE OF IOWA", and moved that the same be adopted. Council Member \_\_\_\_\_ seconded the motion to adopt. The roll was called and the vote was,

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Mayor declared the Resolution duly adopted as follows:

RESOLUTION NO. 19-05

RESOLUTION DETERMINING THE NECESSITY AND  
SETTING DATES OF A CONSULTATION AND A PUBLIC  
HEARING ON A PROPOSED 2019 MID-CITY CORRIDOR  
URBAN RENEWAL PLAN FOR THE MID-CITY CORRIDOR  
URBAN RENEWAL AREA IN THE CITY OF COUNCIL  
BLUFFS, STATE OF IOWA

WHEREAS, in 2004, this Council adopted the Mid-City Corridor Urban Renewal Plan for the Mid-City Corridor Urban Renewal Area for the purpose of undertaking blight remediation activities in the Area; and

WHEREAS, despite the blight remediation activities that occurred in the Mid-City Corridor Urban Renewal Area from 2004 to present, there remains a significant number of blighted properties in the corridor, and therefore the City proposes to create a new footprint for the Mid-City Corridor Urban Renewal Area, rescind the urban renewal plan adopted in 2004, and adopt a new urban renewal plan for the updated Mid-City Corridor Urban Renewal Area; and

WHEREAS, it is hereby found and determined that one or more blighted areas, as defined in Chapter 403, Code of Iowa, exist within the City and the rehabilitation, conservation, redevelopment, development, or combination thereof, of the area is necessary in the interest of the public health, safety, or welfare of the residents of the City; and

WHEREAS, this Council has reasonable cause to believe that the area described below satisfies the eligibility criteria for designation as an urban renewal area under Iowa law and has caused there to be prepared a proposed 2019 Mid-City Corridor Urban Renewal Plan ("Plan" or "Urban Renewal Plan") for the Mid-City Corridor Urban Renewal Area ("Area" or "Urban Renewal Area"), which proposed Plan is attached hereto as Exhibit A; and

WHEREAS, this proposed Urban Renewal Area includes and consists of:

Beginning at the intersection of the centerline of Avenue 'B' and the centerline of North 10<sup>th</sup> Street; south along the centerline of 10<sup>th</sup> Street to the centerline of West Broadway Avenue; east along the centerline of West Broadway Avenue to the centerline of 8<sup>th</sup> Street; South along the centerline of 8<sup>th</sup> Street to the centerline of 1<sup>st</sup> Avenue; West along the centerline of 1<sup>st</sup> Avenue to the centerline of South 10<sup>th</sup> Street; South along the centerline of South 10<sup>th</sup> Street to the centerline of 4<sup>th</sup> Avenue; West along the centerline of 4<sup>th</sup> Avenue to the centerline of South 12<sup>th</sup> Street; South along the centerline of South 12<sup>th</sup> Street to the centerline of 6<sup>th</sup> Avenue; West along the centerline of 6<sup>th</sup> Avenue to the centerline of the right-of-way of Indian Creek; North and Northeasterly along the centerline of the right-of-way of Indian Creek to the centerline of 13<sup>th</sup> Street; North along the centerline of 13<sup>th</sup> Street to the centerline of Avenue B; East along the centerline of Avenue B to the Point of Beginning.



WHEREAS, City staff has caused there to be prepared a form of Plan, a copy of which has been placed on file for public inspection in the office of the City Clerk and which is incorporated herein by reference, the purpose of which is to form the Mid-City Corridor Urban Renewal Area suitable for blight remediation activities and to include a list of proposed projects to be undertaken within the Urban Renewal Area; and

WHEREAS, it is desirable that the area be redeveloped as part of the overall redevelopment covered by the Plan; and

WHEREAS, the Iowa statutes require the City Council to submit the proposed Urban Renewal Plan to the Planning and Zoning Commission for review and recommendation as to its conformity with the general plan for development of the City as a whole prior to Council approval of such Plan, and further provides that the Planning and Zoning Commission shall submit its written recommendations thereon to this Council within thirty (30) days of its receipt of such proposed Urban Renewal Plan; and

WHEREAS, the Iowa statutes require the City Council to notify all affected taxing entities of the consideration being given to the proposed Urban Renewal Plan and to hold a consultation with such taxing entities with respect thereto, and further provides that the designated representative of each affected taxing entity may attend the consultation and make written recommendations for modifications to the proposed division of revenue included as a part thereof, to which the City shall submit written responses as provided in Section 403.5, as amended; and

WHEREAS, the Iowa statutes further require the City Council to hold a public hearing on the proposed Urban Renewal Plan subsequent to notice thereof by publication in a newspaper having general circulation within the City, which notice shall describe the time, date, place and purpose of the hearing, shall generally identify the urban renewal area covered by the Plan and shall outline the general scope of the urban renewal project under consideration, with a copy of the notice also being mailed to each affected taxing entity.

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

Section 1. That the consultation on the proposed Urban Renewal Plan required by Section 403.5(2) of the Code of Iowa, as amended, shall be held on January 29, 2019, in the Community Development Department Conference Room, 403 Willow Avenue, Council Bluffs, Iowa, at 10:00 A.M., and the Community Development Program Coordinator, or her delegate, is hereby appointed to serve as the designated representative of the City for purposes of conducting the consultation, receiving any recommendations that may be made with respect thereto and responding to the same in accordance with Section 403.5(2).

Section 2. That the City Clerk is authorized and directed to cause a notice of such consultation to be sent by regular mail to all affected taxing entities, as defined in Section 403.17(1), along with a copy of this Resolution and the proposed Urban Renewal Plan, the notice to be in substantially the following form:

NOTICE OF A CONSULTATION TO BE HELD BETWEEN  
THE CITY OF COUNCIL BLUFFS, STATE OF IOWA AND  
ALL AFFECTED TAXING ENTITIES CONCERNING THE  
PROPOSED 2019 MID-CITY CORRIDOR URBAN RENEWAL  
PLAN FOR THE CITY OF COUNCIL BLUFFS, STATE OF  
IOWA

The City of Council Bluffs, State of Iowa will hold a consultation with all affected taxing entities, as defined in Section 403.17(1) of the Code of Iowa, as amended, commencing at 10:00 A.M. on January 29, 2019, in the Community Development Department Conference Room, 403 Willow Avenue, Council Bluffs, Iowa concerning a proposed 2019 Mid-City Corridor Urban Renewal Plan, a copy of which is attached hereto.

Each affected taxing entity may appoint a representative to attend the consultation. The consultation may include a discussion of the estimated growth in valuation of taxable property included in the proposed Urban Renewal Area, the fiscal impact of the division of revenue on the affected taxing entities, the estimated impact on the provision of services by each of the affected taxing entities in the proposed Urban Renewal Area, and the duration of any bond issuance included in the Plan.

The designated representative of any affected taxing entity may make written recommendations for modifications to the proposed division of revenue no later than seven days following the date of the consultation. The Community Development Program Coordinator, or her delegate, as the designated representative of the City of Council Bluffs, State of Iowa, shall submit a written response to the affected taxing entity, no later than seven days prior to the public hearing on the proposed 2019 Mid-City Corridor Urban Renewal Plan, addressing any recommendations made by that entity for modification to the proposed division of revenue.

This notice is given by order of the City Council of the City of Council Bluffs, State of Iowa, as provided by Section 403.5 of the Code of Iowa, as amended.

Dated this 14<sup>th</sup> day of January, 2019.

---

City Clerk, City of Council Bluffs, State of Iowa

(End of Notice)

Section 3. That a public hearing shall be held on the proposed Urban Renewal Plan before the City Council at its meeting which commences at 7:00 P.M. on February 25, 2019, in the Council Chambers, City Hall, 209 Pearl Street, Council Bluffs, Iowa.

Section 4. That the City Clerk is authorized and directed to publish notice of this public hearing in the Daily Nonpareil, once on a date not less than four (4) nor more than twenty (20) days before the date of the public hearing, and to mail a copy of the notice by ordinary mail to each affected taxing entity, such notice in each case to be in substantially the following form:

(One publication required)

NOTICE OF PUBLIC HEARING TO CONSIDER APPROVAL  
OF A PROPOSED 2019 MID-CITY CORRIDOR URBAN  
RENEWAL PLAN FOR THE MID-CITY CORRIDOR URBAN  
RENEWAL AREA IN THE CITY OF COUNCIL BLUFFS,  
STATE OF IOWA

The City Council of the City of Council Bluffs, State of Iowa, will hold a public hearing before itself at its meeting which commences at 7:00 P.M. on February 25, 2019 in the Council Chambers, City Hall, 209 Pearl Street, Council Bluffs, Iowa, to consider adoption of a proposed 2019 Mid-City Corridor Urban Renewal Plan (the "Plan") concerning a proposed Urban Renewal Area in the City of Council Bluffs, State of Iowa, legally described as follows:

Beginning at the intersection of the centerline of Avenue 'B' and the centerline of North 10<sup>th</sup> Street; south along the centerline of 10<sup>th</sup> Street to the centerline of West Broadway Avenue; east along the centerline of West Broadway Avenue to the centerline of 8<sup>th</sup> Street; South along the centerline of 8<sup>th</sup> Street to the centerline of 1<sup>st</sup> Avenue; West along the centerline of 1<sup>st</sup> Avenue to the centerline of South 10<sup>th</sup> Street; South along the centerline of South 10<sup>th</sup> Street to the centerline of 4<sup>th</sup> Avenue; West along the centerline of 4<sup>th</sup> Avenue to the centerline of South 12<sup>th</sup> Street; South along the centerline of South 12<sup>th</sup> Street to the centerline of 6<sup>th</sup> Avenue; West along the centerline of 6<sup>th</sup> Avenue to the centerline of the right-of-way of Indian Creek; North and Northeasterly along the centerline of the right-of-way of Indian Creek to the centerline of 13<sup>th</sup> Street; North along the centerline of 13<sup>th</sup> Street to the centerline of Avenue B; East along the centerline of Avenue B to the Point of Beginning.

which land is to be included as part of this proposed Urban Renewal Area.

A copy of the Plan is on file for public inspection in the office of the City Clerk, City Hall, City of Council Bluffs, Iowa.

The City of Council Bluffs, State of Iowa is the local public agency which, if such Plan is approved, shall undertake the urban renewal activities described in such Plan.

The general scope of the urban renewal activities under consideration in the Plan is to rehabilitate, conserve and redevelop land, buildings and other improvements within such area through the elimination and containment of conditions of blight so as to improve the community through the establishment of effective land use controls, through use of an effective program of rehabilitation of existing buildings and elimination of those structures which cannot be economically rehabilitated, with a limited amount of acquisition, clearance, resale and improvement of land for various purposes specified in the Plan. To accomplish the objectives of the Plan, and to encourage the further economic development of the Urban Renewal Area, the Plan provides that such special financing activities may include, but not be limited to, the making of loans or grants of public funds to private entities under Chapter 15A of the Code of Iowa. The

City also may reimburse or directly undertake the installation, construction and reconstruction of substantial public improvements, including, but not limited to, street, water, sanitary sewer, storm sewer or other public improvements. The Plan provides that the City may issue bonds or use available funds for purposes allowed by the Plan and that tax increment reimbursement of the costs of urban renewal projects may be sought if and to the extent incurred by the City. The Plan initially proposes specific public infrastructure or site improvements to be undertaken by the City, and provides that the Plan may be amended from time to time.

Any person or organization desiring to be heard shall be afforded an opportunity to be heard at such hearing.

This notice is given by order of the City Council of the City of Council Bluffs, State of Iowa, as provided by Section 403.5 of the Code of Iowa.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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City Clerk, City of Council Bluffs, State of Iowa

(End of Notice)

Section 5. That the proposed Urban Renewal Plan, attached hereto as Exhibit A, for the proposed Urban Renewal Area described therein is hereby officially declared to be the proposed 2019 Mid-City Corridor Urban Renewal Plan referred to in the notices for purposes of such consultation and hearing and that a copy of the Plan shall be placed on file in the office of the City Clerk.

Section 6. That the proposed Urban Renewal Plan be submitted to the Planning and Zoning Commission for review and recommendation as to its conformity with the general plan for the development of the City as a whole, with such recommendation to be submitted in writing to this Council within thirty (30) days of the date hereof.

PASSED AND APPROVED this 14<sup>th</sup> day of January, 2019.

---

Mayor

ATTEST:

---

City Clerk

*Label the Plan as Exhibit A (with all exhibits) and attach it to this Resolution.*

ATTACH THE PLAN LABELED AS  
EXHIBIT A HERE

STATE OF IOWA )  
 ) SS  
COUNTY OF POTTAWATTAMIE )

WITNESS my hand and the seal of the Council hereto affixed this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

(SEAL)



## Council Communication

Department: Public Works Admin  
Case/Project No.: PW 19-13  
Submitted by: Matthew Cox, City  
Engineer

Resolution 19-06

Council Action: 1/14/2019

### Description

Resolution setting a Public Hearing on January 28, 2019 at 7:00 p.m. for the North Broadway and Hunter Avenue HAWK Signal. Project # PW19-13

### Background/Discussion

The Iowa DOT Traffic Safety Improvement Program provides safety funds to cities, counties and the DOT for roadway safety improvements, research, studies or public information initiatives. The program is funded annually with 0.5 percent of Iowa's Road Use Tax Fund.

Public Works submitted an application for funding under the category of traffic control devices and was successful in being selected for the program.

The proposed project replaces the existing, nonconforming MUTCD traffic signal at the intersection of North Broadway and Hunter Avenue with a pedestrian hybrid beacon, commonly known as a High-Intensity Activated Crosswalk (HAWK) signal, which adheres to MUTCD. The Public Works Department will also update the curb ramp to meet ADA standards. These improvements will improve the safety of the pedestrian crossing of North Broadway that provides direct access to Hoover Elementary School and also serves Gerald W. Kirn Junior High School.

The project was selected for partial funding and received \$40,000 in Traffic Safety Funds.

The cost estimate for construction is \$88,000. This project was included in the FY19 CIP with a budget of \$60,000 in Sales Tax Funds.

The signal is scheduled to be constructed during the summer break from school in 2019.

The project schedule is as follows:

Set Public Hearing	January 14, 2019
Hold Public Hearing	January 28, 2019
Bid Letting	February 21, 2019
Award	March 11, 2019
Construction Start	June 2019

### Recommendation

Approval of this resolution.

### ATTACHMENTS:

Description	Type	Upload Date
Notice of Public Hearing	Other	1/4/2019
Resolution 19-06	Resolution	1/8/2019

Notice of Public Hearing  
on the  
Plans, Specifications, Form of Contract and Cost Estimate  
for the  
North Broadway and Hunter Avenue HAWK Signal  
Project # PW19-13

A public hearing will be held on January 28, 2019, at 7:00 p.m. in the council chambers of City Hall, 209 Pearl Street, Council Bluffs, Iowa, on the proposed plans, specifications, form of contract and cost estimate for the North Broadway and Hunter Avenue HAWK Signal project. The project will construct 10 square yards of concrete pavement, 16 square yards of concrete sidewalk, 3.75 cubic yards of concrete retaining wall, 16 linear feet of hand railing, 104 linear feet of 3-inch conduit, 2 combination traffic signal poles, 8 traffic signal heads, 2 pedestrian signal heads, and a controller with pole mounted cabinet. At said hearing, any interested person may appear and file objections to such plans and specifications.

By Order of the City Council  
of the  
City of Council Bluffs, Iowa  
Jodi Quakenbush, City Clerk

**RESOLUTION**  
**NO 19-06**

**RESOLUTION DIRECTING THE CLERK TO PUBLISH NOTICE  
AND SETTING A PUBLIC HEARING ON THE  
PLANS, SPECIFICATIONS, FORM OF CONTRACT  
AND COST ESTIMATE FOR THE  
NORTH BROADWAY AND HUNTER AVENUE HAWK SIGNAL  
PROJECT #PW19-13**

WHEREAS,           the City wishes to make improvements known as the  
North Broadway and Hunter Avenue HAWK signal  
within the City, as therein described; and

WHEREAS,           the plans, specifications, form of contract and cost  
estimate are on file in the office of the city clerk.

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

That the City Clerk is hereby ordered to set a public hearing on the plans, specifications, form of contract and cost estimate for the North Broadway and Hunter Avenue HAWK signal, setting January 28, 2019, at 7:00 p.m. as the date and time of said hearing.

AND BE IT FURTHER RESOLVED

That the aforementioned project is encompassed by the language of the 1989 Local Option Sales Tax Ballot and as such this is an appropriate expenditure of the Local Option Sales Tax Revenues.

ADOPTED  
AND  
APPROVED

January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh, Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush, City Clerk

## Council Communication

Department: Public Works Admin  
Case/Project No.: PW 19-20  
Submitted by: Matthew Cox, City  
Engineer

Resolution 19-07

Council Action: 1/14/2019

### Description

Resolution setting a Public Hearing on January 28, 2019 at 7:00 p.m. for the W. Broadway Reconstruction, Segment 3. Project # PW19-20

### Background/Discussion

West Broadway is major arterial street and critical to the City's roadway network. It serves as a significant commercial corridor and commuter route and its reconstruction is an essential part of the economic redevelopment plan for the west end of Council Bluffs. There is also a strong community desire to enhance the aesthetics of the corridor and to create a connection between the River's Edge development and downtown Council Bluffs.

Segment 1 from 36<sup>th</sup> Street to 33<sup>rd</sup> Street which included the replacement of pavement, traffic signals, street lights, sidewalks, storm sewers and streetscape amenities is complete.

Segment 2 from 33<sup>rd</sup> Street to 28<sup>th</sup> Street which included the replacement of pavement, traffic signals, street lights, sidewalks, storm sewers and streetscape amenities is substantially complete.

Segment 3 of the reconstruction project will completely rebuild West Broadway from 28<sup>th</sup> Street to just west of 24<sup>th</sup> Street including the replacement of pavement, traffic signals, street lights, sidewalks, and storm sewers with drainage improvements as a major objective. The project also includes streetscape amenities such as decorative pedestrian lights, brick paver bands behind the curbs and at intersections, ornamental fencing, ornamental arms for street lights, concrete pavers in crosswalks, decorative paving in the center turn lane and at key intersections, raised planted medians, neighborhood masonry columns, and trees.

As a condition of the Transfer of Jurisdiction, Iowa DOT has provided \$20 million in funding for assuming ownership of the roadway previously identified as US-6. This project is included in the FY19 CIP with a revised budget of \$4,000,000 in IDOT funding, \$1,765,000 from GO Bonds, and the balance in Sales Tax Funds. The Iowa West Foundation has agreed to provide funding for the streetscape amenities which are estimated to be approximately \$1,685,000. Construction costs for all project improvements are estimated to be \$7,107,000.

The project schedule is as follows:

Set Public Hearing	January 14, 2019
Hold Public Hearing	January 28, 2019
Bid Letting	February 26, 2019
Award	March 11, 2019
Construction Start	April 2019

**Recommendation**

Approval of this resolution.

**ATTACHMENTS:**

Description	Type	Upload Date
Notice of Public Hearing	Other	1/4/2019
Resolution 19-07	Resolution	1/8/2019

Notice of Public Hearing  
on the  
Plans, Specifications, Form of Contract and Cost Estimate  
for the  
West Broadway Reconstruction, Segment 3  
Project # PW19-20

A public hearing will be held on January 28, 2019, at 7:00 p.m. in the council chambers of City Hall, 209 Pearl Street, Council Bluffs, Iowa, on the proposed plans, specifications, form of contract and cost estimate for the West Broadway Reconstruction, Segment 3 project. Segment 3 of the reconstruction project will completely rebuild West Broadway from 28<sup>th</sup> Street to just west of 24<sup>th</sup> Street including the replacement of pavement, traffic signals, street lights, sidewalks, and storm sewers with drainage improvements as a major objective. The project also includes streetscape amenities such as decorative pedestrian lights, brick paver bands behind the curbs and at intersections, ornamental fencing, ornamental arms for street lights, concrete pavers in crosswalks, decorative paving in the center turn lane and at key intersections, raised planted medians, neighborhood masonry columns, and trees. At said hearing, any interested person may appear and file objections to such plans and specifications.

By Order of the City Council

of the

City of Council Bluffs, Iowa

Jodi Quakenbush, City Clerk

**RESOLUTION**  
**NO 19-07**

**RESOLUTION DIRECTING THE CLERK TO PUBLISH NOTICE  
AND SETTING A PUBLIC HEARING ON THE  
PLANS, SPECIFICATIONS, FORM OF CONTRACT  
AND COST ESTIMATE FOR THE  
WEST BROADWAY RECONSTRUCTION, SEGMENT 3  
PROJECT #PW19-20**

WHEREAS,           the City wishes to make improvements known as  
                          the West Broadway Reconstruction, Segment 3  
                          project within the City, as therein described; and

WHEREAS,           the plans, specifications, form of contract and cost  
                          estimate are on file in the office of the city clerk.

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

That the City Clerk is hereby ordered to set a public hearing on the plans, specifications, form of contract and cost estimate for the West Broadway Reconstruction, Segment 3 setting January 28, 2019, at 7:00 p.m. as the date and time of said hearing.

AND BE IT FURTHER RESOLVED

That the aforementioned project is encompassed by the language of the 1989 Local Option Sales Tax Ballot and as such this is an appropriate expenditure of the Local Option Sales Tax Revenues.

ADOPTED  
AND  
APPROVED

January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh, Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush, City Clerk





# City of Council Bluffs, Iowa

## Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2018

Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2018  
**City of Council Bluffs, Iowa**

Prepared by the City of Council Bluffs Finance Department

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Introductory Section  
June 30, 2018

## City of Council Bluffs



December 5, 2018

To the Honorable Mayor, Members of the City Council and Citizens of the City of Council Bluffs:

State law requires cities to publish a complete set of financial statements and the financial condition and transactions be examined annually by the Auditor of State or by a certified public accountant. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the City of Council Bluffs for the fiscal year ended June 30, 2018. The financial statements are presented in conformity with the United States of America generally accepted accounting principles (GAAP).

This report was prepared by members of the management of the City and constitutes their representations concerning the financial condition and financial activities of the City. As such, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the City established a system of internal control procedures designed to protect the City's assets from loss, theft or misuse and to compile sufficient reliable information from which the City's annual financial statements are prepared in conformity with GAAP. This internal control framework is designed to provide reasonable, but not absolute, assurance these objectives are met. Reasonable assurance considers the cost of an internal control should not exceed the intended benefits and the valuation of costs and benefits associated with internal controls require estimates and judgments by management. As members of management, we assert, to the best of our knowledge and belief, the financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Eide Bailly, LLP. The objective of an independent audit is to provide reasonable assurance the basic financial statements of the City for the year ended June 30, 2018 are free of material misstatement. The independent audit involved examining evidence supporting the amounts and disclosures in the basic financial statements on a test basis. Additionally, the audit assessed the City's accounting principles, significant estimates made by management, and evaluated the overall presentation of the basic financial statements.

Based on their audit, the independent auditors concluded there was a reasonable basis to give an unmodified opinion the City's financial statements for the year ended June 30, 2018 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first item of the Financial Section of this report.

The independent audit of the financial statements of the City is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited governments internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The results of the City's Single Audit for the fiscal year ended June 30, 2018 provided no instances of material weaknesses in the internal control over compliance or significant violations of applicable laws, regulations, contracts and grants. The results of the Single Audit are reported in the Financial Assistance Section of this report.

Generally accepted accounting principles require that management provide a narrative introduction overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement Management's Discussion and Analysis and should be read in conjunction with it. The MD&A is located immediately after the Independent Auditor's Report in the Financial Section.

### Profile of the City

The City of Council Bluffs is the county seat of Pottawattamie County, situated on the Missouri River in Western Iowa, adjacent to Omaha, Nebraska and 125 miles west of the State Capital, Des Moines, Iowa. The City encompasses 40.97 square miles and serves a population of 62,316 (United States Census Bureau 2017 estimate based on 2010 census). The United States Census Bureau estimate of the Omaha-Council Bluffs Metropolitan 2016 estimated population was 915,312. The diverse business community includes gaming, railroad transportation, food processing and production, hospitality and health care.

The City is governed by a "strong-Mayor" form of government. The Mayor and five City Council members are elected on a non-partisan basis every four years. The Mayor presides at all meetings of the City Council, is responsible for the administration of the City. The City Council appoints the City Attorney and the City Clerk. The Mayor appoints the Chiefs of Staff, Police and Fire and the Directors of Community Development, Finance, Human Resources, Information Technology, Library, Parks and Public Works.

The City provides a full range of services including police and fire protection; solid waste collection; construction and maintenance of streets, sewers and bridges; sewage collection and treatment; planning and zoning; and culture and recreation which include two swimming pools, an eighteen hole golf course, 594 acres of parks, 43 miles of walking and biking trails and various historic landmarks. The City owns and leases a commercial building to the Bass Pro Shop. Council Bluffs also owns the Mid America Center, a full service convention center and a 7,000 plus seat arena facility. In addition, the City reports the Council Bluffs Airport Authority and the Council Bluffs Library Foundation as component units.

The annual budget serves as the comprehensive financial plan for each fiscal year. The budget is developed by the Department Heads as coordinated by the Chief of Staff and the Director of Finance under the direction of the Mayor. Department heads, the Mayor and the Chief of Staff identify key services the City intends to provide in the upcoming fiscal year. Additionally, the Chief of Staff coordinates an ongoing five-year capital improvement plan with Department Heads. Department Heads and the Director of Finance project revenue based on taxing information, volumes and amounts of fees for services and other revenue. The budget is presented and adopted by the City Council and then forwarded to the Iowa Department of Management prior to March 15 for the fiscal year beginning the following July 1.

In the event City administration finds it necessary to deviate from the approved budget, the Director of Finance identifies the cause of the deviation, prepares a budget amendment and presents the amendment to the City Council for approval for proper appropriation of funding.

### Factors Affecting Financial Condition

Greater understanding of the information in the financial statements may be gained when considered in the broader perspective of the environment in which the City operates.

Local Economy – Council Bluffs is not only the largest city in southwest Iowa but it also has an alternate identity as the largest suburb in the metropolitan Omaha area. The City supports a large agricultural community in Pottawattamie County, is developing as a technology center due to favorable utility rates and ready access to utility providers, and will benefit from its’ strategic location at the intersection of east/west Interstate 80 and north/south Interstate 29. The City is undergoing an initiative to develop the western edge of Council Bluffs, the Missouri riverfront, to incorporate parks, housing and a corporate office center to boost the City’s tax base and to highlight the City’s front door from the West. A private development company has begun Phase I of a new development to establish 388 new homes on the east side of Council Bluffs. The metropolitan area has seen the unemployment rate drop to 2.9% in 2018 from 3.9% in 2010.

The City of Council Bluffs is committed to developing the riverfront into a greenspace which has enhanced the natural setting. This includes the Bob Kerry Pedestrian Bridge between Omaha and Council Bluffs and Tom Hanafan River’s Edge Park. The City has received numerous awards recognizing the park for its environmental impact and design. The City is also committed to increase it’s tax base by promoting economic development. A major development at River’s Edge will include a 67,000 square foot office building and a 743 space-parking garage and is scheduled to be complete by January 1, 2019. Additionally, a 230-apartment complex and a 6,300 square foot retail area is under construction.

The tax base composition is diverse, consisting of 48.45% residential, 24.95% utilities, 20.05% commercial, 1.96% industrial and 4.58% agricultural, multi-residential, railroad and other. The largest taxpayer accounts for 5.09% of total value and the remaining nine leading taxpayers account for a combined total of 13.49% of the taxable value.

Budget Challenges – Recent year’s budget processes have faced the challenges presented by the current state and national economies. Challenges include State shared revenue reductions, increased cost of health care, and increased costs of liability and property insurance.

Long-term financial planning and major initiatives –The City has adopted a Capital Improvement Plan (CIP) to manage and direct the growth and maintenance of public infrastructure. The Plan includes provisions for streets, parks and recreational facilities, trails, property improvements, levee reconstruction, and sewer infrastructure. Projects in the CIP demonstrate the importance of developing long range financial planning strategies to facilitate the growth and prosperity of the City. The process assists with both short and long range financial planning needs by:

- Prioritizing and scheduling capital projects and acquisitions over the next five years;
- Estimating cash flow needs and timing; and
- Identifying funding sources for capital projects and acquisitions.

Highlights of the fiscal year 2019 Capital Improvement Plan are as follows:

- Mid America Center Improvements - \$2,700,000
- East Beltway road construction - \$6,145,000
- First Avenue revitalization - \$1,450,000
- West Broadway road reconstruction - \$6,800,000
- Levee Accreditation project - \$4,400,000



## City Awards

The Government Finance Officers Association of the United States and Canada (GFOA) again awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Council Bluffs, Iowa for its Comprehensive Annual Financial Report for the year ended June 30, 2017. This was the seventh consecutive year the City has achieved this award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program requirements. The City will submit this report to the GFOA to determine eligibility for another certificate.

The City is proud to have received several major awards during recent years which demonstrates the City's desire to promote its image as a great place to live. The following awards were received:

1. All American City – Community collaboration to increase grade level reading
2. Iowa Tourism – Best Website for [www.unleashcb.com](http://www.unleashcb.com), Best Event for Loessfest 2017, and Outstanding Community
3. Iowa Great Places Designation – For the PACE Harvester II Project to promote arts
4. Money Magazine – Top 100 Places to live
5. PRSA Paper Anvil Award for the 100 Block Initiative
6. National Center for Arts Research named the Omaha-Council Bluffs metro area for medium communities recognizing Council Bluffs for our public art displays, South Main district, and the Hoff Family Art Culture Center

## Acknowledgements

Elected officials and staff take great pride in providing high quality municipal services, including transparent and clear financial reporting and budgeting. The City's recognition of reporting excellence by the GFOA and the City's AA2 bond rating is reflective of the City's competency, efficiency and attention to detail. Preparation of this report would not be possible without the contributions of many persons committed to providing our residents with quality financial information. This includes all Department Heads, City Council members, the Chief of Staff and the Mayor who support and encourage the commitment to internal controls, cooperation among departments and a complete flow of financial information to the public. Preparation of this report was accomplished through the dedicated services provided by the Finance Department staff.

Respectfully submitted,



Kathryn Knott  
Director of Finance



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Council Bluffs  
Iowa**

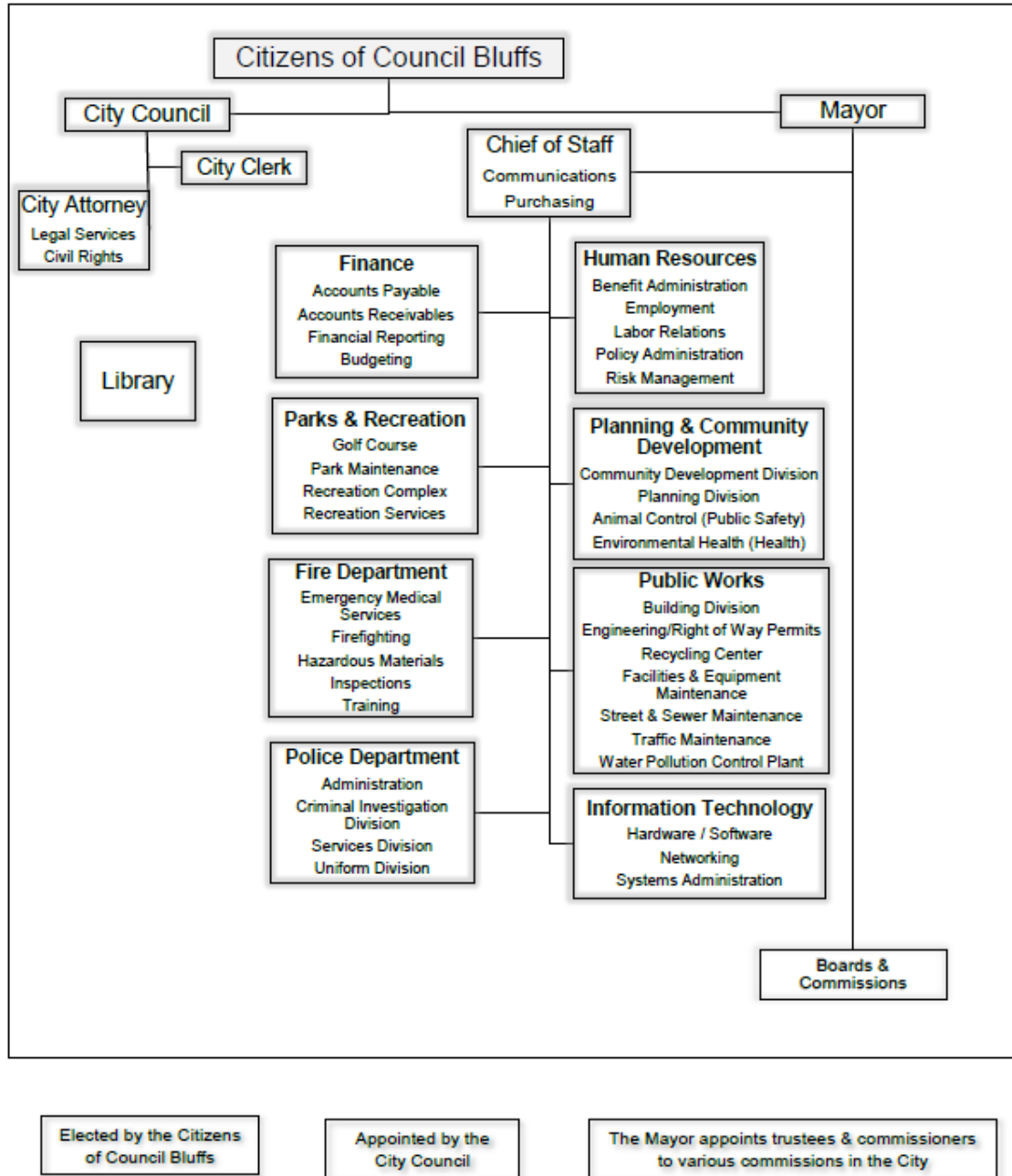
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2017**

*Christopher P. Morrell*

Executive Director/CEO

## City of Council Bluffs Organization Chart



City of Council Bluffs  
Officials  
June 30, 2018

---

Name	Title	Term Expires
Melissa Head	City Council	December 2021
Roger Sandau	City Council	December 2019
Nate Watson	City Council	December 2019
Sharon White	City Council	December 2019
Mike Wolf	City Council	December 2021
Matt Walsh	Mayor	December 2021
<u>Council Appointed Officials</u>		
Richard Wade	City Attorney	
Jodi Quakenbush	City Clerk	

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Financial Statements  
June 30, 2018  
**City of Council Bluffs**



## Independent Auditor's Report

To the Honorable Mayor and  
Members of the City Council  
City of Council Bluffs, Iowa

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Council Bluffs, Iowa, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Council Bluffs Airport Authority, which represents 70 percent, 69 percent, and 58 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included in the Council Bluffs Airport Authority, is based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Council Bluffs, Iowa, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Notes 1 and 21 to the financial statements, the City has adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Other Postemployment Benefits Other Than Pensions*, which has resulted in a restatement of the net position as of July 1, 2017. Our opinions are not modified with respect to this matter.

### **Emphasis of Matter**

As discussed in Note 21 to the financial statements, the City has identified and corrected errors in its accounting for land held for resale. Accordingly, adjustments were made to restate beginning equity balances. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods or preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Council Bluffs, Iowa's financial statements. The introductory section, combining nonmajor fund financial statements, Library Foundation financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements.

The combining nonmajor fund financial statements, Library Foundation financial statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, Library Foundation financial statements, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2018 on our consideration of the City of Council Bluffs, Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Dubuque, Iowa  
December 5, 2018

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This portion of the Comprehensive Annual Financial Report (CAFR) of the City of Council Bluffs, Iowa (the City) provides administration's narrative overview and analysis of the City's financial activities based on currently known facts, decisions and conditions related to the fiscal year that ended June 30, 2018. We encourage readers to consider information in this section along with information we presented in the letter of transmittal found on pages 1 through 4.

## **FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the City of Council Bluffs exceeded the liabilities and deferred inflows of resources at June 30, 2018 by \$467,512,093.
- The City's net position, based on non-restatement of fiscal year 2017, increased \$29,682,285 during the year. The net position associated with governmental activities increased \$26,477,286 and the net position associated with business type activities increased \$3,204,972. The City restated fiscal year 2017 net position due to the implementation of GASB 75 and change in accounting for "land held for sale". See Note 21.
- The City's overall long-term liabilities increased to \$120,520,925, an increase of \$15,306,202 during the year. The governmental activities general obligation bond/note portion of indebtedness increased \$20,495,858 during the year and the net pension liability was \$45,289,842, at June 30, 2018. The City's direct debt ratio to 100% property valuation is 1.37%, one of the lowest in the State of Iowa.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

Our discussion and analysis is intended to introduce and then lead into the City's basic financial statements – of which there are three components. They are: (1) government-wide financial statements, (2) the fund financial statements and (3) notes to financial statements. Additionally, this report presents required supplementary information and supplementary information. An explanation of each is provided below.

## **REPORTING THE CITY AS A WHOLE**

### **The Statement of Net Position and the Statement of Activities**

Government-wide financial statements are intended to provide readers of the financial statements with a broad picture of the City and present a longer-term view of the City's finances. These statements are similar to those used by private sector companies.

The Statement of Net Position is similar to a balance sheet in the sense it presents information regarding all the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources that can be used to evaluate the financial condition of the City. Unlike private-sector balance sheets, a Statement of Net Position presents the difference between total assets and deferred outflows of resources and total liabilities and deferred inflows of resources as net position. Over time, changes in net position may be an indication of whether the City's financial condition is improving or deteriorating.

The Statement of Activities presents information regarding the revenues and expenses of the City for the current fiscal year on the accrual basis of accounting. This basis records revenue at the time it is earned rather than when it is received. Expenses are recorded at the time goods or services are received rather than at the time payment is made. Reporting activity in this way means many transactions will be recorded before the actual cash flow from those transactions. The Statement of Activities distinguishes governmental activities from business-type activities. Governmental activities are those that will be carried out using tax revenue, funds from other governments or user fees.

Examples of governmental activities include public safety, public works, health and social services, culture and recreation, community and economic development and general government. Business-type activities are those intended to be financed primarily by charges for goods and services and without material support from tax revenues. Council Bluffs' business-type activities for the fiscal year were (1) the operation of a sanitary sewer utility and (2) refuse removal and recycling operations.

In both the Statement of Net Position and the Statement of Activities, the City reports the financial information of two discretely presented component units – the Council Bluffs Airport Authority and the Council Bluffs Library Foundation. Component units are separate legal entities apart from the City of Council Bluffs for which the City has a degree of financial accountability.

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As stated earlier, net position may serve over time as a useful indicator of a government's financial position. The largest portion of the City's net position is invested in capital assets (land, street and sewer networks, buildings, improvements and equipment), less the related debt used to acquire those assets which is still outstanding. The City uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The analysis that follows shows the City's total net position at June 30, 2018 and 2017.

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (not restated)	2018	2017 (not restated)	2018	2017 (not restated)
Current and Other Assets	\$ 137,492,649	\$ 127,270,118	\$ 10,898,887	\$ 10,285,198	\$ 148,391,536	\$ 137,555,316
Capital Assets	342,759,162	304,656,065	160,113,253	157,752,649	502,872,415	462,408,714
Total Assets	<u>480,251,811</u>	<u>431,926,183</u>	<u>171,012,139</u>	<u>168,037,847</u>	<u>651,263,951</u>	<u>599,964,030</u>
Deferred Outflows of Resources	13,945,098	16,819,324	1,000,673	877,736	14,945,771	17,697,060
Long-Term Liabilities	112,895,331	97,581,273	7,625,594	7,633,450	120,520,925	105,214,723
Other Liabilities	21,468,930	21,475,630	1,162,338	1,341,262	22,631,269	22,816,892
Total Liabilities	<u>134,364,262</u>	<u>119,056,903</u>	<u>8,787,932</u>	<u>8,974,712</u>	<u>143,152,194</u>	<u>128,031,615</u>
Deferred Inflows of Resources	55,428,042	51,761,286	117,391	38,354	55,545,433	51,799,640
Net Position:						
Net investment in capital assets	292,236,238	257,012,906	156,034,553	153,340,629	448,270,791	410,353,535
Restricted	35,171,789	45,270,638	-	-	35,171,789	45,270,638
Unrestricted	(23,003,423)	(24,356,226)	7,072,937	6,561,888	(15,930,486)	(17,794,338)
Total net position	<u>\$ 304,404,604</u>	<u>\$ 277,927,318</u>	<u>\$ 163,107,489</u>	<u>\$ 159,902,517</u>	<u>\$ 467,512,093</u>	<u>\$ 437,829,835</u>

Net position of governmental activities increased approximately \$26.5 million, or 9.53%, from fiscal year 2017. Net position of business type activities increased approximately \$3.2 million, or 2.00%, over fiscal year 2017. Capital assets of governmental activities increased \$38.1 million, or 12.5%, from fiscal year 2017, primarily due to the reconstruction of West Broadway, the major street through the City of Council Bluffs and the construction of a new police headquarters. \$7.6 million of the increase is attributable to the change in accounting for "land held for sale". Capital assets of business type activities increased approximately \$2.4 million, or 1.5%, over fiscal year 2017, primarily due to improvements to sanitary and storm sewer infrastructure to the Lake Manawa area and for donated infrastructure received for a new 400 home housing subdivision.

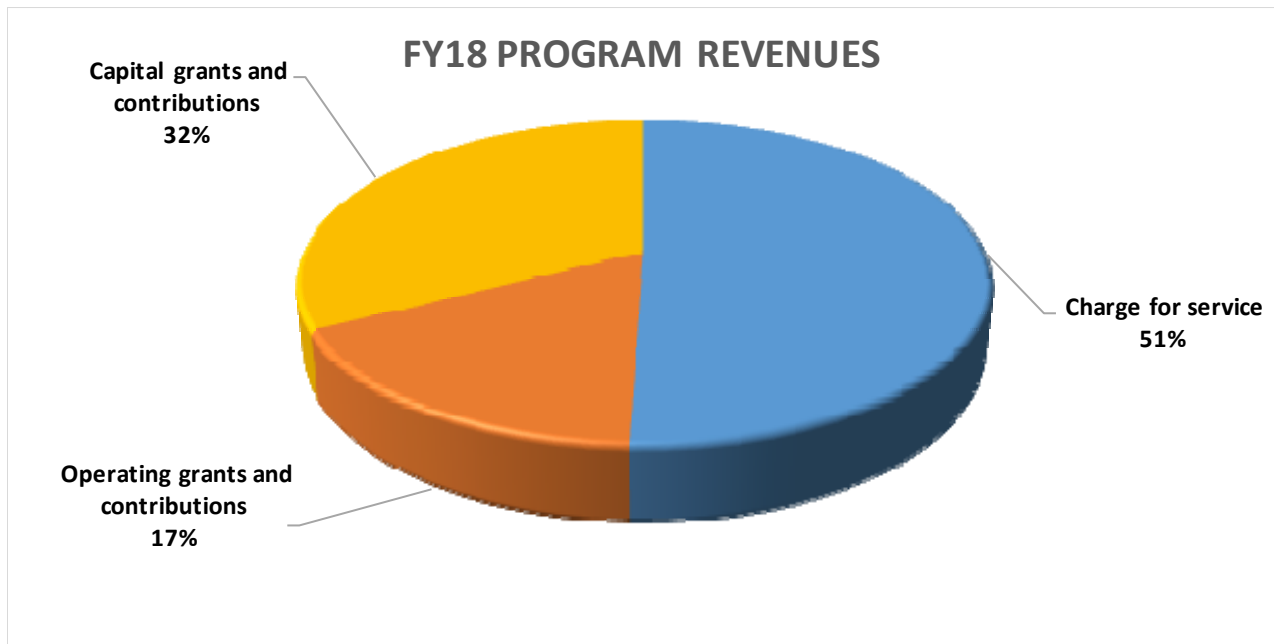
The largest portion of the City's net position is invested in capital assets (e.g. land, infrastructure, buildings and equipment), less the related debt. Restricted net position represents resources subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. Restricted net position decreased approximately \$10.1 million, or 22.3%, from fiscal year 2017. This is primarily due to an increase in the net investment in capital assets due to the construction of the police headquarters.

Total unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, legislation or other legal requirements, is at a deficit of approximately \$15.9 million. This is an increase of approximately \$1.9 million over the prior year unrestricted net position, which was at a deficit of approximately \$17.8 million.

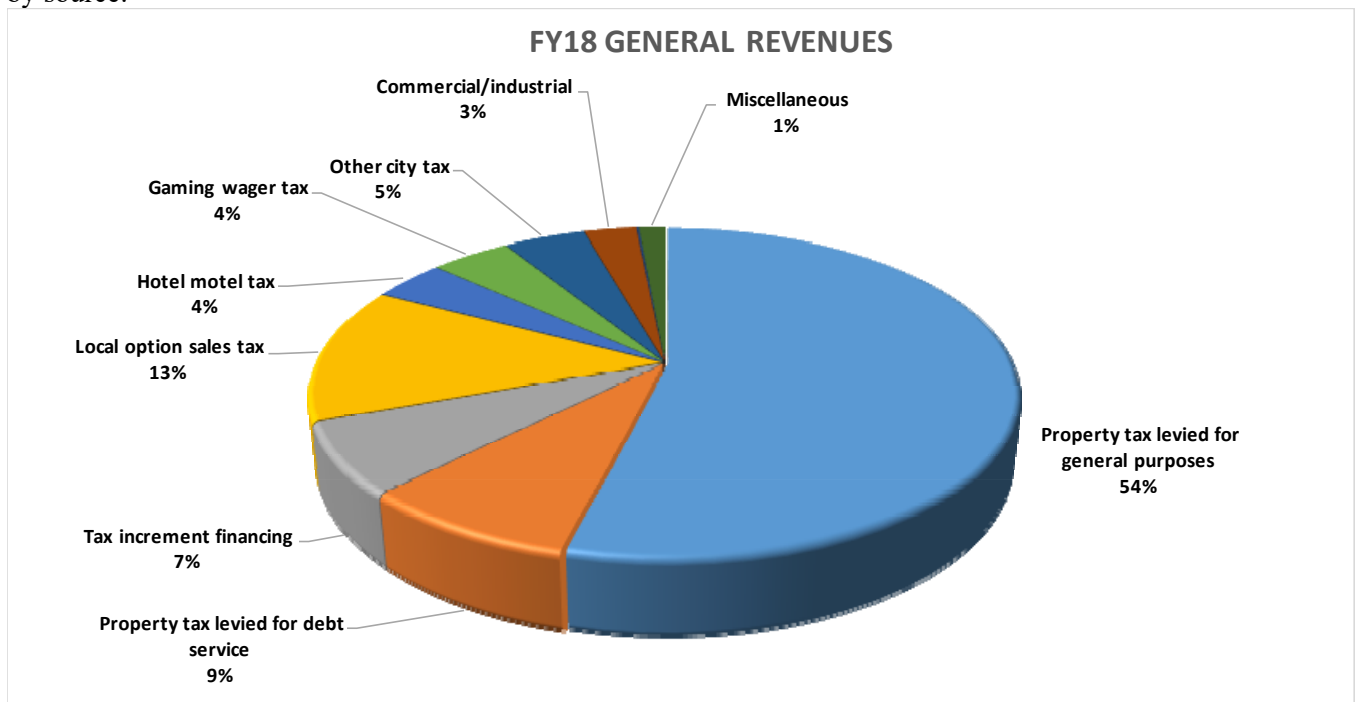
City of Council Bluffs  
Management's Discussion and Analysis

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (not restated)	2018	2017 (not restated)	2018	2017 (not restated)
Revenues						
Program revenues						
Charges for service	\$ 20,924,310	\$ 15,260,719	\$ 12,561,419	\$ 12,244,095	\$ 33,485,729	\$ 27,504,814
Operating grants, contributions, and restricted interest	11,199,345	14,842,261	-	-	11,199,345	14,842,261
Capital grants, contributions, and restricted interest	21,525,788	21,156,838	-	-	21,525,788	21,156,838
General revenues						
Property tax levied for						
General purposes	37,232,760	36,523,359	-	-	37,232,760	36,523,359
Debt service	5,965,762	5,821,780	-	-	5,965,762	5,821,780
Tax increment financing	4,764,496	3,595,822	-	-	4,764,496	3,595,822
Local option sales tax	9,110,364	9,244,522	-	-	9,110,364	9,244,522
Hotel motel tax	2,770,278	2,679,842	-	-	2,770,278	2,679,842
Gaming wager tax	3,032,676	2,992,120	-	-	3,032,676	2,992,120
Other city tax	3,105,127	3,040,308	-	-	3,105,127	3,040,308
Commercial/industrial replacement	1,985,426	1,999,663	-	-	1,985,426	1,999,663
Gain on disposition of capital assets	56,520	2,153	35,718	42,161	92,238	44,314
Miscellaneous	979,373	1,434,680	-	7,485	979,373	1,442,165
Total revenues	<u>122,652,226</u>	<u>118,594,067</u>	<u>12,597,138</u>	<u>12,293,741</u>	<u>135,249,363</u>	<u>130,887,808</u>
Program expenses						
Public safety	33,774,151	32,875,871	-	-	33,774,151	32,875,871
Public works	11,087,605	21,559,209	-	-	11,087,605	21,559,209
Health and social services	541,850	113,485	-	-	541,850	113,485
Culture and recreation	13,517,440	14,276,235	-	-	13,517,440	14,276,235
Comm and economic dev	11,736,307	13,635,684	-	-	11,736,307	13,635,684
General government	14,342,124	10,182,146	-	-	14,342,124	10,182,146
Interest on long-term debt	1,874,944	1,820,873	-	-	1,874,944	1,820,873
Sewer	-	-	9,996,297	8,978,896	9,996,297	8,978,896
Refuse and disposal	-	-	5,437,869	5,416,587	5,437,869	5,416,587
Total expenses	<u>86,874,421</u>	<u>94,463,503</u>	<u>15,434,167</u>	<u>14,395,483</u>	<u>102,308,588</u>	<u>108,858,986</u>
Excess (deficiency) of revenues over (under) expenses	35,777,805	24,130,564	(2,837,029)	(2,101,742)	32,940,776	22,028,822
Transfers, net	<u>(6,084,302)</u>	<u>(5,661,111)</u>	<u>6,084,302</u>	<u>5,661,111</u>	<u>-</u>	<u>-</u>
Change in net position	29,693,503	18,469,453	3,247,272	3,559,369	32,940,776	22,028,822
Net position beginning of year, as restated	<u>274,711,101</u>	<u>259,457,865</u>	<u>159,860,216</u>	<u>156,343,148</u>	<u>434,571,317</u>	<u>415,801,013</u>
Net position end of year	<u>\$ 304,404,604</u>	<u>\$ 277,927,318</u>	<u>\$ 163,107,488</u>	<u>\$ 159,902,517</u>	<u>\$ 467,512,093</u>	<u>\$ 437,829,835</u>

Total revenues reported for the primary government for the year ended June 30, 2018 were \$135,249,363. Program revenues totaled \$66,210,862 for the year ended June 30, 2018. Governmental activities provided \$53,649,443 and business type activities provided \$12,561,419 of program revenues. Revenue from charges for service during fiscal year 2018 was \$33,485,729 accounting for 51% of total program revenues. The following charts break down program revenues by source:

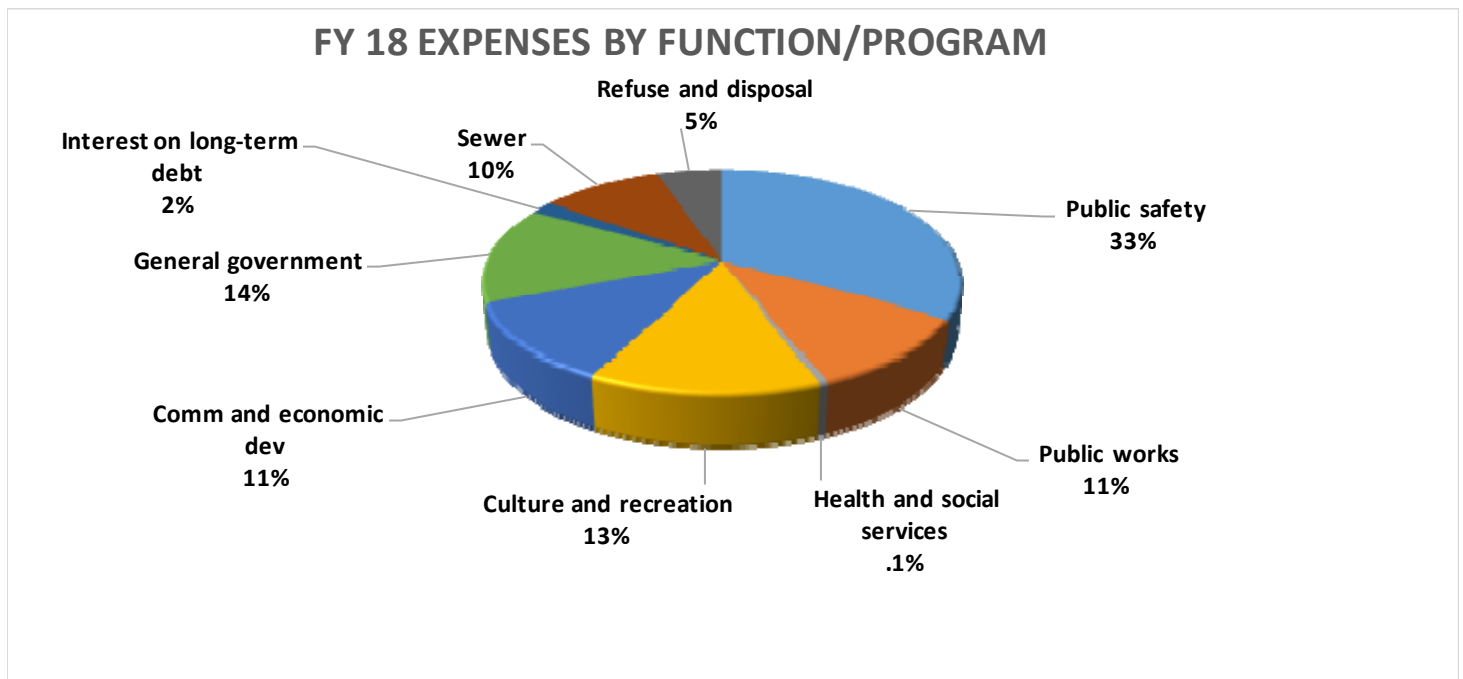


General revenues for the year ended June 30, 2018 totaled \$69,038,501. Governmental activities provided \$69,002,783 and business type activities provided \$35,718 of general revenues. Property tax revenue for fiscal year 2018 totaled \$43,198,522 accounting for 63% of general revenues. The following chart illustrates general revenues by source:



Overall revenues increased approximately \$4.36 million, or 3.33%, from fiscal year 2017. The year over year change is primarily due to higher permit fees collected in fiscal 2018 for the construction of additional buildings in a large data center complex.

Expenses for the primary government for the year ended June 30, 2018 totaled \$102.3 million. This is a decrease of \$6.6 million or 6.0% from the prior year total of \$108.9 million. The decrease was driven by the completion of the infrastructure in the River's Edge development area and completion of a public pavilion in the River's Edge Park in fiscal 2017. Expenses for governmental activities totaled \$86.9 million, accounting for 84.9% of total expenses. Business type activities expenses totaled \$15.4 million, or 15.1% of the total. The following chart breaks down expenses by function/program:



The following table shows the activities included within each function/program:

<u>Function/Program</u>	<u>Activity</u>
Public safety	Individual and community protection, and physical health
Public works	Public service, utilities and transportation
Health and social services	Health regulation and inspection
Culture and recreation	Education and recreation
Community and economic development	Environmental preservation, housing and community development
General government	Policy and administration, including in-house services provided to City departments.



## Governmental Activities

To aid in understanding the Statement of Activities, some additional explanation is given. Of particular interest is the format which is significantly different than a typical Statement of Revenues, Expenses and Changes in Fund Balances. Please note the expenses are listed in the first column with revenues from that particular program reported to the right. The result is a net (expense) revenue calculation. This format highlights the respective financial burden each of the functions place on the taxpayers. For example, for community and economic development, the City spent \$11.7 million and received \$6.8 million in revenue due to the timing of the receipt of revenue. Public Works revenue exceeded expenditures partially due to the timing of the receipt of revenue and due to a developer donated streets and sewer valued at over \$6.6 million in fiscal 2018. This format identifies how much each function draws from general revenues or is self-sustaining through fees or grants.

Some of the individual line item revenues reported for each function are:

<u>Function</u>	<u>Program Revenues</u>
Public safety	Fines, fees and federal and state grants
Community and economic development	HUD, CDBG and nongovernmental grants
General government	Internal charges for service

The total cost of governmental activities this year was \$86,874,421. Of these costs, \$20,924,310 was paid by those who directly benefited from the programs. Costs paid by other governments and organizations which subsidized certain programs with operating and capital grants and contributions were \$32,725,133 leaving a net expense of \$33,224,978 for governmental activities. These expenses were primarily financed by tax revenues and other general revenues. The Statement of Activities provides further detail. The net (expense) revenue for governmental activities is as follows:

Governmental Activities	Net (Expense) Revenue and Changes in Net Position	
	2018	2017 (not restated)
Function/Program		
Public safety	\$ (24,727,212)	\$ (27,969,327)
Public works	11,902,663	(71,289)
Health and social services	(316,770)	84,333
Culture and recreation	(6,191,594)	(5,322,731)
Community and economic development	(4,983,583)	(3,687,544)
General government	(7,033,538)	(4,416,254)
Interest on long-term debt	(1,874,944)	(1,820,873)
Net (expense) revenue of governmental activities	(33,224,978)	(43,203,685)
General revenues and transfers	62,918,481	61,673,138
Change in net position	<u>\$ 29,693,503</u>	<u>\$ 18,469,453</u>

Resources available during the year to finance governmental activities totaled \$394,927,318, consisting of net position at July 1, 2017, of \$277,927,318, program revenues of \$53,649,443 and general revenues and transfers of \$62,918,481. During the year, governmental activities expenses totaled \$86,874,421. Governmental activities net position increased \$29,693,503 to \$304,404,604.

## Business-Type Activities

The cost of all business type activities for the year was \$15,434,167 as shown in the Statement of Activities. The amount charged to users of the systems was \$12,561,419. Net expense for business type activities was \$2,872,748. The net (expense) revenue by business type activity for the years ended June 30, 2018 and 2017 is as follows:

Business-Type Activities	Net (Expense) Revenue and Changes in Net Position	
	2018	2017 (not restated)
Sewer	\$ (3,062,708)	\$ (2,464,681)
Refuse and disposal	189,960	313,293
Total net (expense) revenue	(2,872,748)	(2,151,388)
General revenues and transfers	6,120,020	5,710,757
Change in net position	\$ 3,247,272	\$ 3,559,369

Resources available during the year to finance business-type activities totaled \$178,583,956, consisting of net position at July 1, 2017 of \$159,902,517 program revenues of \$12,561,419, and general revenues and transfers of \$6,120,020. During the year, business-type activities expenses totaled \$15,434,167 and business-type activities net position increased \$3,247,272 to \$163,107,488.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

### GOVERNMENTAL FUND HIGHLIGHTS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balances may serve as a useful measure of net resources available for spending at the end of a fiscal year. The City's governmental funds reported combined ending fund balances of \$70,075,008. The combined governmental fund balances increased by \$9,855,012 from the prior year.

The following are the major reasons for the changes in fund balances of the major governmental funds from the prior year:

The General fund balance decreased \$658,323 or 2.76%, from the prior year. Revenues increased \$5,771,078, or 8.9%. Expenditures increased \$2,468,474 or 4.1%, from the prior year. The fund balance decrease is primarily due to reimbursement to the Road Use fund for employee benefit expenditures and an additional investment of \$2,000,000 in the River's Edge parking garage.

The Special Revenue, Bass Pro fund balance increased \$574,821 or 219.1% from the prior year. The fund balance increased to provide reserves for the property tax payment payable in the upcoming fiscal year.

The Special Revenue, Tax Increment Financing Fund Balance increased \$33,729 due to timing of expenditures.

The Special Revenue, Local Option Sales Tax (LOST) fund balance increased \$1,565,557 or 16.25% from the prior year. The City budgeted fewer projects for LOST funding in Fiscal 2018 due to the continuation of the levee project which will be subsidized by LOST in future years.

The Debt Service fund balance increased \$15,081 or 1.3% from the prior year. Timing difference of the collection of delinquent taxes affect the fund balance.

The Capital Project fund balance increased \$13,523,340 or 230.9% from the prior year due to the issuance of \$17.1 million of general obligations bonds for capital projects which included funding for the police headquarters which will be completed by January 1, 2019.

The Non-major Governmental Fund balance increased \$3,691,902 or 38.6% from the prior year, primarily due to the reimbursement to the road use fund for employee benefit expenditures.

### **PROPRIETARY FUND HIGHLIGHTS**

The Enterprise, Sewer Fund, which accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system, ended fiscal year 2018 with a \$156,722,977 net position compared to the prior year ending net position of \$153,582,252, an increase of \$3,140,725, or 2.04%. The change is primarily due to increased sewer fees phased in over the past several years and the contribution of infrastructure completed in fiscal year 2018.

The Enterprise, Refuse and Disposal Fund ended fiscal year 2018 with a \$6,384,512 net position compared to the prior year ending net position of \$6,320,265 an increase of \$64,247, or 1.0%.

### **BUDGETARY HIGHLIGHTS**

The City adopted one budget amendment in the fiscal year ended June 30, 2018. In May 2018, City officials reviewed year to date operations, projected activity to the end of the year and determined adjustments to the budget for: (1) revenues for franchise fees were increased \$460,000, (2) bond proceeds were increased \$17,945,000 to adjust for the timing of the issuance of the 2018A bonds and to allow for the refunding of the 2009B and 2010C outstanding bonds for \$6,920,000, (3) costs related to the issuance of the 2018A bonds for \$82,100, and (4) interfund transfers to align revenue and expenditures.

In the fiscal year, ended June 30, 2018, actual revenues of \$131,844,370 exceeded the amended budget revenue of \$121,439,437 by \$10,404,933. Revenue exceeded expectations for license and permits fees due to the construction of additional buildings for data center operations by a global technology company, due to unanticipated higher revenue collected for franchise fees from local utility companies, and due to the receipt of a large grant which was not included in the budget.

Overall, total expenditures were \$1,763,028 lower than budgeted amounts. Expenditures during the year ended June 30, 2018 totaled \$149,016,864. The amended expenditure budget was \$150,779,892. Actual expenditures were lower than budgeted for Economic Development due to lower costs associated with the Bass Pro facility and delayed expenditures for improvements planned for the Lake Manawa SMIDD area. Expenditures were also lower than anticipated for the operation of the Mid America Center in fiscal 2018.

The City is currently in the process of developing an operating budget for the fiscal year ending June 30, 2020 that will plan to have revenues approximate expenditures for all funds, including the General Fund.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The City's investment in capital assets, including land, buildings and improvements, equipment, streets, sewer systems, lighting systems, traffic signals and other infrastructure, represents the value of the resources utilized to provide services to our citizens. Capital assets at June 30, 2018 were \$502,872,412 (net of accumulated depreciation). See Note 3 to the financial statements for more information about the City's capital assets.

During the fiscal year ending June 30, 2018, the City's investment in capital assets included public safety equipment, which included police vehicles and an ambulance. Capital assets increased for street infrastructure due to ongoing street improvements and due to \$6,629,122 of donated infrastructure received for a new 400 home housing development known as Whispering Oaks. Additional increases in capital assets were due to the ongoing construction of a new police headquarters, levee improvement construction, improvements to parks, and information technology infrastructure upgrades.

Capital improvements in business type activities included investments to upgrade the storm sewer for the Lake Manawa area, installation of storm sewers in the West Broadway corridor as well as ongoing upgrades to sewer pump stations.

### **Long-term Debt**

At June 30, 2018, the City had approximately \$64.48 million of general obligation bonds and notes outstanding versus approximately \$43.98 million last year. The increase is a result of current year borrowing partially offset by principal payments on existing bonds. \$11.7 million of the 2018 bond proceeds will be used for the construction of the new police headquarters. The remaining bond funds are for streets and sewer infrastructure improvements, park rehabilitation projects, and fire station improvements. The City continues to operate well under the State debt capacity limitation. The State limits the amount of general obligation debt outstanding to 5% of the assessed value of all taxable property in the City.

More detailed information about the City's long-term debt is presented in Note 4 to the financial statements.

## **ECONOMIC FACTORS**

The City's operating plan for fiscal year 2019 calls for revenue and other financing activity of \$129,983,224 and expenditures of \$145,746,460. The funding for the expenditures for fiscal year 2019 include bond proceeds received at the end of fiscal year 2018. As the year progresses, actual revenue and expenses are aligned with the budget. Major expansion of Interstate Highways 80 and 29 is generating a great deal of both construction activity and economic growth. The reconstruction of the Interstate System includes a new interchange onto Broadway, which is the main corridor into Council Bluffs from downtown Omaha. In addition, the State of Iowa transferred control of Broadway to the City of Council Bluffs, which has allowed the City to reconstruct the roadway and add storm sewer and safety enhancements. The vital interstate interchange and reconstruction of this major artery has stimulated significant development of the western edge of the City. The City has entered into a major private-public development for the area known as River's Edge, which includes a large public park along the Missouri River, an office park and residential housing. Included in the development is a 67,000 square foot office building, a 743 space-parking garage, apartments and condominiums. Total private investment is expected to exceed \$400 million for the development. The City anticipates significant property tax growth with the River's Edge development, which may offset the impact of lower retail valuations due to online sales. The City's new state of the art Police Headquarters will open in fiscal year 2019.

## **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and operating activities. If you have questions or require additional financial information, please contact Kathryn Knott, Director of Finance at 712-890-5313.

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Basic Financial Statements  
June 30, 2018  
**City of Council Bluffs**

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	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
Assets			
Current Assets			
Cash, cash equivalents and pooled investments	\$ 68,542,779	\$ 8,586,040	\$ 77,128,819
Receivables			
Delinquent property tax	158,758	-	158,758
Succeeding year property tax	50,029,593	-	50,029,593
Succeeding year tax increment financing	4,176,848	-	4,176,848
Accounts	2,966,218	101,433	3,067,651
Special and drainage assessments	173,551	-	173,551
Customer accounts and unbilled usage	-	1,737,762	1,737,762
Loans	1,690,357	-	1,690,357
Due from other governments	5,738,923	143,897	5,882,820
Inventories	1,417,509	329,754	1,747,263
Prepaid items	775,081	-	775,081
Total current assets	<u>135,669,617</u>	<u>10,898,887</u>	<u>146,568,504</u>
Noncurrent Assets			
Land held for resale	1,823,032	-	1,823,032
Capital assets-nondepreciable	113,952,401	10,370,218	124,322,619
Capital assets-depreciable (net)	<u>228,806,761</u>	<u>149,743,035</u>	<u>378,549,796</u>
Total noncurrent assets	<u>344,582,194</u>	<u>160,113,253</u>	<u>504,695,447</u>
Total Assets	<u>480,251,811</u>	<u>171,012,139</u>	<u>651,263,951</u>
Deferred Outflows of Resources			
Pension related deferred outflows- IPERS	3,296,468	949,860	4,246,328
Pension related deferred outflows- MFPRSI	10,233,694	-	10,233,694
OPEB related deferred outflows	<u>414,936</u>	<u>50,813</u>	<u>465,749</u>
Total deferred outflows of resources	<u>13,945,098</u>	<u>1,000,673</u>	<u>14,945,771</u>
Liabilities			
Current Liabilities			
Accounts payable	8,163,944	477,601	8,641,544
Salaries and benefits payable	1,759,908	178,239	1,938,147
Accrued interest payable	265,888	-	265,888
Deposits	-	-	-
General obligation bonds/notes-net	7,135,000	-	7,135,000
Revenue bonds/notes	-	227,000	227,000
Term loan notes	1,221,053	-	1,221,053
Settlement agreement	528,571	-	528,571
Iowa Finance Authority loan	265,000	-	265,000
Notes payable	-	71,700	71,700
Termination benefit liability	-	4,702	4,702
Compensated absences	<u>2,129,567</u>	<u>203,096</u>	<u>2,332,663</u>
Total current liabilities	<u>21,468,930</u>	<u>1,162,338</u>	<u>22,631,269</u>

See Notes to Financial Statements

City of Council Bluffs  
Statement of Net Position  
June 30, 2018

Component Units	
Airport Authority	Library Foundation
\$ 960,707	\$ 10,144,730
-	-
-	-
5,749	188,907
-	-
-	-
202,761	-
-	-
34,021	-
<u>1,203,238</u>	<u>10,333,637</u>
-	-
2,913,548	-
20,154,506	-
<u>23,068,054</u>	<u>-</u>
<u>24,271,292</u>	<u>10,333,637</u>
50,176	-
-	-
-	-
<u>50,176</u>	<u>-</u>
118,770	-
10,223	-
2,009	-
6,612	-
-	-
-	-
-	-
-	-
230,000	-
-	-
-	-
<u>367,614</u>	<u>-</u>

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Noncurrent Liabilities			
General obligation bonds/notes-net	\$ 57,340,858	\$ -	\$ 57,340,858
Revenue bonds/notes	-	3,715,000	3,715,000
Settlement agreement	1,257,142	-	1,257,142
Iowa Finance Authority loan	4,410,000	-	4,410,000
Notes payable	-	65,000	65,000
Compensated absences	956,506	123,590	1,080,096
Total OPEB liability	3,387,641	414,852	3,802,493
Termination benefit liability	253,342	82,022	335,364
Net pension liability - IPERS	11,192,739	3,225,130	14,417,869
Net pension liability - MFPRSI	34,097,103	-	34,097,103
Total noncurrent liabilities	<u>112,895,331</u>	<u>7,625,594</u>	<u>120,520,925</u>
Total Liabilities	<u>134,364,262</u>	<u>8,787,932</u>	<u>143,152,194</u>
Deferred Inflows of Resources			
Succeeding year property tax	50,029,593	-	50,029,593
Succeeding year tax increment financing	4,176,848	-	4,176,848
Pension related deferred inflows- IPERS	407,402	117,391	524,793
Pension related deferred inflows- MFPRSI	814,199	-	814,199
Total deferred inflows of resources	<u>55,428,042</u>	<u>117,391</u>	<u>55,545,433</u>
Net Position			
Net investment in capital assets	292,236,238	156,034,553	448,270,791
Restricted for			
Nonexpendable			
Permanent Fund	61,360	-	61,360
Expendable			
Debt service	2,121,270	-	2,121,270
Street and sewer maintenance and improvements	21,147,128	-	21,147,128
Community development block grant programs	1,112,044	-	1,112,044
Capital projects	6,434,479	-	6,434,479
Employee benefits and Insurance	1,706,019	-	1,706,019
Library	-	-	-
Other purposes	2,589,489	-	2,589,489
Unrestricted	(23,003,423)	7,072,937	(15,930,486)
Total net position	<u>\$ 304,404,604</u>	<u>\$ 163,107,489</u>	<u>\$ 467,512,093</u>

City of Council Bluffs  
Statement of Net Position  
June 30, 2018

Component Units	
Airport Authority	Library Foundation
\$ -	\$ -
-	-
-	-
-	-
1,215,000	-
-	-
-	-
-	-
176,311	-
-	-
<u>1,391,311</u>	<u>-</u>
1,758,925	-
-	-
-	-
11,320	-
-	-
<u>11,320</u>	<u>-</u>
21,623,054	-
-	41,635
-	-
-	-
-	-
-	-
-	-
-	10,292,002
-	-
928,169	-
<u>\$ 22,551,223</u>	<u>\$ 10,333,637</u>

	Expenses	Program Revenues		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Governmental Activities				
Public safety	\$ 33,774,151	\$ 8,577,055	\$ 189,215	\$ 280,670
Public works	11,087,605	321,237	8,936,414	13,732,618
Health and social services	541,850	71,663	153,417	-
Culture and recreation	13,517,440	5,182,883	648,850	1,494,113
Community and economic development	11,736,307	871,668	585,214	5,295,841
General government	14,342,124	5,899,804	686,236	722,546
Interest on long-term debt	1,874,944	-	-	-
Total governmental activities	<u>86,874,421</u>	<u>20,924,310</u>	<u>11,199,345</u>	<u>21,525,788</u>
Business-Type Activities				
Sewer	9,996,297	6,933,590	-	-
Refuse and disposal	5,437,869	5,627,830	-	-
Total business type activities	<u>15,434,167</u>	<u>12,561,419</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 102,308,588</u>	<u>\$ 33,485,729</u>	<u>\$ 11,199,345</u>	<u>\$ 21,525,788</u>
Component Units				
Airport Authority	\$ 1,404,615	\$ 309,240	\$ -	\$ 678,493
Library Foundation	245,962	-	613,709	-
Total component units	<u>\$ 1,650,577</u>	<u>\$ 309,240</u>	<u>\$ 613,709</u>	<u>\$ 678,493</u>
General Revenues				
Property and other County tax levied for:				
General purposes				
Debt service				
Tax increment financing				
Local option sales tax				
Hotel/motel tax				
Gaming wager tax				
Other city tax				
Commercial/industrial replacement				
Unrestricted investment earnings				
Interest Income				
Gain on disposition of capital assets				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in Net Position				
Net Position Beginning of Year, as restated				
Net Position End of Year				

See Notes to Financial Statements

City of Council Bluffs  
Statement of Activities  
Year Ended June 30, 2018

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Airport Authority	Library Foundation
\$ (24,727,212)	\$ -	\$ (24,727,212)	\$ -	\$ -
11,902,663	-	11,902,663	-	-
(316,770)	-	(316,770)	-	-
(6,191,594)	-	(6,191,594)	-	-
(4,983,583)	-	(4,983,583)	-	-
(7,033,538)	-	(7,033,538)	-	-
(1,874,944)	-	(1,874,944)	-	-
<u>(33,224,978)</u>	<u>-</u>	<u>(33,224,978)</u>	<u>-</u>	<u>-</u>
-	(3,062,708)	(3,062,708)	-	-
-	189,960	189,960	-	-
-	<u>(2,872,748)</u>	<u>(2,872,748)</u>	<u>-</u>	<u>-</u>
<u>\$ (33,224,978)</u>	<u>\$ (2,872,748)</u>	<u>\$ (36,097,725)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (416,882)	\$ -
-	-	-	-	367,747
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (416,882)</u>	<u>\$ 367,747</u>
\$ 37,232,760	\$ -	\$ 37,232,760	\$ 712,278	\$ -
5,965,762	-	5,965,762	-	-
4,764,496	-	4,764,496	-	-
9,110,364	-	9,110,364	-	-
2,770,278	-	2,770,278	-	-
3,032,676	-	3,032,676	-	-
3,105,127	-	3,105,127	-	-
1,985,426	-	1,985,426	-	-
-	-	-	-	677,325
-	-	-	487	-
56,520	35,718	92,238	39,500	-
979,373	-	979,373	57,585	-
(6,084,302)	6,084,302	-	-	-
<u>62,918,481</u>	<u>6,120,020</u>	<u>69,038,501</u>	<u>809,850</u>	<u>677,325</u>
29,693,503	3,247,273	32,940,776	392,968	1,045,072
<u>274,711,101</u>	<u>159,860,216</u>	<u>434,571,317</u>	<u>22,158,255</u>	<u>9,288,565</u>
<u>\$ 304,404,604</u>	<u>\$ 163,107,489</u>	<u>\$ 467,512,093</u>	<u>\$ 22,551,223</u>	<u>\$ 10,333,637</u>

	General	Special Revenue		
		Bass Pro Shop	Tax Increment Financing	City Local Option Sales Tax
Assets				
Cash, Cash Equivalents and Pooled Investments	\$ 19,374,651	\$ 1,488,023	\$ 1,042,650	\$ 10,411,430
Receivables				
Property Tax				
Delinquent	137,799	-	-	-
Succeeding year property taxes	42,321,591	-	-	-
Succeeding year tax increment financing	-	-	4,176,848	-
Accounts (net)	2,065,536	-	-	161,928
Special and drainage assessments	-	-	-	-
Loans	1,445,000	-	-	-
Due From Other Governments	1,669,068	-	20,007	1,453,558
Due from Other Funds	11,631	-	-	-
Inventories	445,312	-	-	-
Prepaid Items	775,081	-	-	-
Land Held for Resale	1,572,721	-	-	-
Total Assets	<u>\$ 69,818,390</u>	<u>\$ 1,488,023</u>	<u>\$ 5,239,505</u>	<u>\$ 12,026,916</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 2,321,120	\$ 650,872	\$ -	\$ 375,772
Salaries and benefits payable	1,612,093	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>3,933,213</u>	<u>650,872</u>	<u>-</u>	<u>375,772</u>
Deferred Inflows of Resources				
Unavailable revenues				
Succeeding year property tax	42,321,591	-	-	-
Succeeding year tax increment financing	-	-	4,176,848	-
Other	385,370	-	-	452,275
Total deferred inflows of resources	<u>42,706,961</u>	<u>-</u>	<u>4,176,848</u>	<u>452,275</u>
Fund Balances				
Nonspendable				
Cementary perpetual care	-	-	-	-
Inventories	445,312	-	-	-
Prepaid items	775,081	-	-	-
Land held for sale	1,572,721	-	-	-
Long term loan receivable	1,445,000	-	-	-
Restricted				
Street and sewer maintenance and improvements	-	-	-	11,198,869
Debt service	-	-	948,593	-
Community development block grant program	-	-	-	-
Capital projects	-	-	-	-
Other purposes	1,706,019	837,151	114,064	-
Unassigned	17,234,082	-	-	-
Total fund balances	<u>23,178,215</u>	<u>837,151</u>	<u>1,062,657</u>	<u>11,198,869</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 69,818,389</u>	<u>\$ 1,488,023</u>	<u>\$ 5,239,505</u>	<u>\$ 12,026,916</u>

See Notes to Financial Statements

City of Council Bluffs  
Balance Sheet  
Governmental Funds  
June 30, 2018

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Total</u>
\$ 1,094,558	\$ 23,222,772	\$ 11,908,695	\$ 68,542,779
20,960	-	-	158,758
7,708,002	-	-	50,029,593
-	-	-	4,176,848
-	693,466	45,288	2,966,218
-	-	173,551	173,551
-	-	245,357	1,690,357
64,920	1,877,601	653,770	5,738,923
-	-	-	11,631
-	-	972,197	1,417,509
-	-	-	775,081
-	250,311	-	1,823,032
<u>\$ 8,888,441</u>	<u>\$ 26,044,150</u>	<u>\$ 13,998,857</u>	<u>\$ 137,504,280</u>
\$ 7,762	\$ 4,435,684	\$ 372,734	\$ 8,163,944
-	-	147,815	1,759,908
-	-	11,631	11,631
<u>7,762</u>	<u>4,435,684</u>	<u>532,179</u>	<u>9,935,482</u>
7,708,002	-	-	50,029,593
-	-	-	4,176,848
20,960	2,228,943	199,801	3,287,349
<u>7,728,962</u>	<u>2,228,943</u>	<u>199,801</u>	<u>57,493,790</u>
-	-	61,360	61,360
-	-	972,197	1,417,509
-	-	-	775,081
-	-	-	1,572,721
-	-	-	1,445,000
-	-	9,495,984	20,694,853
1,151,717	-	-	2,100,310
-	-	1,112,044	1,112,044
-	19,379,523	-	19,379,523
-	-	1,638,275	4,295,508
-	-	(12,983)	17,221,099
<u>1,151,717</u>	<u>19,379,523</u>	<u>13,266,876</u>	<u>70,075,008</u>
<u>\$ 8,888,441</u>	<u>\$ 26,044,150</u>	<u>\$ 13,998,857</u>	<u>\$ 137,504,280</u>



City of Council Bluffs  
Reconciliation of the Balance Sheet  
Governmental Funds to the Statement of Net Position  
June 30, 2018

Total Governmental Fund Balances	\$	70,075,008
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Amounts Reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.

These assets consist of:

Capital assets, net of accumulated depreciation		342,759,162
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Other long-term assets are not available to pay current period expenditures and, therefore, are unavailable in the governmental funds.

3,287,349

Pension and OPEB related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:

Deferred outflows of resources- IPERS	\$	3,296,468
Deferred outflows of resources- MFPRSI		10,233,694
Deferred outflows of resources- OPEB		414,936
Deferred inflows of resources- IPERS		(407,402)
Deferred inflows of resources- MFPRSI		(814,199)
		12,723,496

12,723,496

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position. Balances at June 30, 2018, are:

General obligation bonds/notes	(64,475,858)
Urban renewal term loan note	(1,221,053)
Settlement agreement	(1,785,713)
Iowa Finance Authority	(4,675,000)
Compensated absences	(3,086,073)
Total OPEB liability	(3,387,641)
Termination benefit liability	(253,343)
Net pension liability- IPERS	(11,192,739)
Net pension liability- MFPRSI	(34,097,103)
Accrued interest payable	(265,888)
Total long-term liabilities	(124,440,411)

(124,440,411)

Net Position of Governmental Activities	\$	304,404,604
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	General	Special Revenue		
		Bass Pro Shop	Tax Increment Financing	City Local Option Sales Tax
Revenues				
Property tax	\$ 37,232,760	\$ -	\$ -	\$ -
Tax increment financing	-	-	4,764,496	-
Other city tax	12,376,865	-	-	8,751,686
License and permits	5,685,836	-	-	-
Use of money and property	533,779	630,990	4,516	-
Intergovernmental	3,380,216	192,560	-	1,800,777
Local grants	639,472	2,147,315	-	753,451
Charge for service	6,435,001	-	-	-
Special and drainage assessments	-	-	-	-
Miscellaneous	4,367,266	-	-	100,951
Total revenues	<u>70,651,196</u>	<u>2,970,865</u>	<u>4,769,012</u>	<u>11,406,865</u>
Expenditures				
Current				
Public safety	33,056,957	-	-	-
Public works	1,866,513	-	-	-
Health and social services	553,808	-	-	-
Culture and recreation	11,758,933	-	-	-
Community and economic development	648,021	650,873	2,065,035	-
General government	14,571,617	-	-	-
Debt service				
Principal redeemed	-	2,442,105	-	-
Interest paid	-	90,524	-	-
Miscellaneous debt expenditures	-	-	-	-
Capital projects	-	-	-	7,475,394
Total expenditures	<u>62,455,849</u>	<u>3,183,501</u>	<u>2,065,035</u>	<u>7,475,394</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,195,347</u>	<u>(212,637)</u>	<u>2,703,978</u>	<u>3,931,471</u>
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Premium on general obligation bonds issued	-	-	-	-
Transfers in	450,154	787,458	-	-
Transfers out	(8,118,714)	-	(2,670,249)	(2,365,915)
Total other financing sources (uses)	<u>(7,668,560)</u>	<u>787,458</u>	<u>(2,670,249)</u>	<u>(2,365,915)</u>
Net Change in Fund Balances	526,787	574,821	33,729	1,565,557
Fund Balances Beginning of Year, as restated	<u>22,651,428</u>	<u>262,330</u>	<u>1,028,928</u>	<u>9,633,312</u>
Fund Balances End of Year	<u>\$ 23,178,215</u>	<u>\$ 837,151</u>	<u>\$ 1,062,657</u>	<u>\$ 11,198,869</u>

See Notes to Financial Statements

City of Council Bluffs  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2018

Debt Service	Capital Projects	Nonmajor	Total
\$ 5,962,464	\$ -	\$ -	\$ 43,195,224
-	-	-	4,764,496
409,983	-	-	21,538,534
-	-	88,140	5,773,976
-	-	-	1,169,285
330,323	7,405,059	9,001,861	22,110,797
-	4,198,465	-	7,738,704
-	-	7,230	6,442,231
-	-	305,146	305,146
-	1,242,236	534,108	6,244,561
<u>6,702,769</u>	<u>12,845,760</u>	<u>9,936,484</u>	<u>119,282,952</u>
-	-	78,681	33,135,638
-	-	7,904,827	9,771,341
-	-	-	553,808
-	-	248,509	12,007,442
-	-	1,429,291	4,793,219
-	-	-	14,571,617
13,585,000	-	-	16,027,105
1,524,798	-	-	1,615,322
43,927	-	-	43,927
-	33,587,883	-	41,063,277
<u>15,153,726</u>	<u>33,587,883</u>	<u>9,661,309</u>	<u>133,582,697</u>
<u>(8,450,957)</u>	<u>(20,742,123)</u>	<u>275,175</u>	<u>(14,299,745)</u>
-	25,875,000	-	25,875,000
6,270,000	-	-	6,270,000
669,678	1,297,684	-	1,967,362
1,526,360	7,656,956	3,541,677	13,962,604
-	(564,177)	(124,949)	(13,844,004)
<u>8,466,037</u>	<u>34,265,462</u>	<u>3,416,727</u>	<u>34,230,962</u>
15,081	13,523,340	3,691,902	19,931,216
<u>1,136,636</u>	<u>5,856,183</u>	<u>9,574,975</u>	<u>50,143,792</u>
<u>\$ 1,151,717</u>	<u>\$ 19,379,523</u>	<u>\$ 13,266,877</u>	<u>\$ 70,075,008</u>

City of Council Bluffs  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds to the Statement of Activities  
Year Ended June 30, 2018

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Net Change in Fund Balances - Total Governmental Funds \$ 19,931,216

Amounts Reported for Governmental Activities in the Statement of Activities are different because

Governmental funds report capital outlays as expenditures while governmental activities report depreciation/amortization expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation/amortization expense in the current year, as follows:

Expenditures for capital assets	\$ 42,423,290	
Depreciation/amortization expense	<u>(11,839,183)</u>	
		30,584,107

In the statement of activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the book value of the asset being disposed. (121,437)

Because some revenues will not be collected for several months after the City's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred inflows of resources decreased by these amounts this year:

Other		(2,712,191)
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Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Repaid		17,030,677
Issued		<u>(34,112,362)</u>

The current year City's share of IPERS and MFPRSI contributions are reported as expenditures in the governmental funds, but are reported as deferred outflows of resources in the Statement of Net Position.

IPERS	1,131,894	
MFPRSI	<u>4,341,885</u>	
		5,473,779

Some expenses reported in the Statement of Activities do not require use of current financial resources and therefore, are not reported as expenditures in the governmental funds, as follows:

Compensated absences	152,664	
Total OPEB expense	(272,578)	
Termination benefit liability	446,933	
Pension expense - IPERS	(1,508,079)	
Pension expense - MFPRSI	(5,185,276)	
Interest on long-term debt	(45,457)	
Bond Premium Amortization	<u>31,504</u>	
		<u>(6,380,289)</u>

Change in Net Position of Governmental Activities \$ 29,693,501

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City of Council Bluffs  
Statement of Net Position  
Proprietary Funds  
June 30, 2018

	Sewer	Non-major Refuse and Disposal	Total
<b>Assets</b>			
<b>Current Assets</b>			
Cash, cash equivalents and pooled investments	\$ 4,421,516	\$ 4,164,523	\$ 8,586,040
Receivables			
Accounts	52,793	48,640	101,433
Customer accounts and unbilled usage	917,015	820,748	1,737,762
Due from other governments	3,984	139,913	143,897
Inventories	294,411	35,343	329,754
Total current assets	<u>5,689,719</u>	<u>5,209,168</u>	<u>10,898,887</u>
<b>Noncurrent Assets</b>			
Capital assets-nondepreciable	10,009,595	360,622	10,370,218
Capital assets-depreciable (net)	147,681,481	2,061,554	149,743,035
Total noncurrent assets	<u>157,691,077</u>	<u>2,422,176</u>	<u>160,113,253</u>
Total assets	<u>163,380,796</u>	<u>7,631,344</u>	<u>171,012,139</u>
<b>Deferred Outflows of Resources</b>			
IPERS pension related deferred outflows	735,172	214,688	949,860
OPEB related deferred outflows	39,868	10,945	50,813
Total deferred outflows of resources	<u>775,040</u>	<u>225,633</u>	<u>1,000,673</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	92,349	385,252	477,601
Salaries and benefits payable	147,965	30,274	178,239
Revenue notes and loans	227,000	-	227,000
Notes payable	-	71,700	71,700
Compensated absences	168,137	34,959	203,096
Termination benefit liability	4,702	-	4,702
Total current liabilities	<u>640,153</u>	<u>522,185</u>	<u>1,162,338</u>
<b>Noncurrent Liabilities</b>			
Revenue notes and loans	3,715,000	-	3,715,000
Notes payable	-	65,000	65,000
Compensated absences	87,812	35,778	123,590
Total OPEB liability	325,493	89,359	414,852
Termination benefit liability	77,359	4,663	82,022
Net IPERS pension liability	2,496,183	728,947	3,225,130
Total noncurrent liabilities	<u>6,701,847</u>	<u>923,747</u>	<u>7,625,594</u>
Total liabilities	<u>7,342,000</u>	<u>1,445,932</u>	<u>8,787,932</u>
<b>Deferred Inflows of Resources</b>			
IPERS pension related deferred inflows	90,858	26,533	117,391
<b>Net Position</b>			
Net Investment in Capital Assets	153,749,080	2,285,473	156,034,553
Unrestricted	2,973,897	4,099,039	7,072,936
Total net position	<u>\$ 156,722,977</u>	<u>\$ 6,384,512</u>	<u>\$ 163,107,489</u>

City of Council Bluffs  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Funds  
Year Ended June 30, 2018

		Non-major Refuse and Disposal	Total
	Sewer		
Operating Revenues			
Charges for service	\$ 6,895,315	\$ 5,612,824	\$ 12,508,139
Miscellaneous	38,275	15,006	53,281
Total operating revenues	<u>6,933,590</u>	<u>5,627,830</u>	<u>12,561,420</u>
Operating Expenses			
Sewer system and sewage disposal	6,037,606	-	6,037,606
Refuse disposal	-	5,207,565	5,207,565
Depreciation	3,823,976	230,305	4,054,281
Total operating expenses	<u>9,861,582</u>	<u>5,437,869</u>	<u>15,299,452</u>
Operating Income (Loss)	<u>(2,927,993)</u>	<u>189,960</u>	<u>(2,738,032)</u>
Non-Operating Revenues (Expenses):			
Gain on asset disposal	22,027	13,691	35,718
Interest expense	(124,310)	-	(124,310)
Miscellaneous debt expense	(10,405)	-	(10,405)
Total non-operating revenues (expenses)	<u>(112,688)</u>	<u>13,691</u>	<u>(98,997)</u>
Net Income (Loss) Before Contributions	<u>(3,040,681)</u>	<u>203,652</u>	<u>(2,837,028)</u>
Capital Contributions	6,202,902	-	6,202,902
Transfers Out	-	(118,600)	(118,600)
Total contributions and transfers	<u>6,202,902</u>	<u>(118,600)</u>	<u>6,084,302</u>
Change in Net Position	3,162,221	85,052	3,247,273
Net Position Beginning of Year, as restated	153,560,756	6,299,460	159,860,216
Net Position End of Year	<u>\$ 156,722,977</u>	<u>\$ 6,384,512</u>	<u>\$ 163,107,489</u>



City of Council Bluffs  
Statement of Cash Flows  
Proprietary Funds  
Year Ended June 30, 2018

	Sewer	Non-major Refuse and Disposal	Total
Cash Flows from Operating Activities			
Cash received from customers and users	\$ 6,753,087	5,673,880	\$ 12,426,967
Cash received from other sources	39,498	(300)	39,198
Cash paid to employees	(4,164,766)	(1,103,471)	(5,268,237)
Cash paid to suppliers	(1,802,720)	(4,108,967)	(5,911,687)
Net cash flows from operating activities	<u>825,099</u>	<u>461,142</u>	<u>1,286,241</u>
Cash Flows from Noncapital Financing Activities			
Land rent	<u>-</u>	<u>(118,600)</u>	<u>(118,600)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(158,156)	(36,312)	(194,468)
Proceeds from the sale of capital assets	6,052	12,155	18,207
Principal payments	(220,000)	(113,320)	(333,320)
Interest and fees	(134,715)	-	(134,715)
Net cash used in capital and related financing activities	<u>(506,819)</u>	<u>(137,477)</u>	<u>(644,296)</u>
Net Increase in Cash and Cash Equivalents	318,280	205,065	523,345
Cash and Cash Equivalents Beginning of Year	<u>4,103,236</u>	<u>3,959,458</u>	<u>8,062,694</u>
Cash and Cash Equivalents End of Year	<u><u>\$ 4,421,516</u></u>	<u><u>\$ 4,164,523</u></u>	<u><u>\$ 8,586,039</u></u>

City of Council Bluffs  
Statement of Cash Flows  
Proprietary Funds  
Year Ended June 30, 2018

	Sewer	Non-major Refuse and Disposal	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	\$ (2,927,993)	\$ 189,960	\$ (2,738,033)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	3,823,976	230,305	4,054,281
Changes in assets, deferred outflows, liabilities, and deferred inflows			
Accounts receivable and unbilled usage	(142,228)	61,056	(81,172)
Due from other governments	1,223	(15,305)	(14,082)
Inventories	(9,091)	13,421	4,330
IPERS deferred outflows	(94,500)	(28,437)	(122,937)
Accounts payable	(93,617)	(18,003)	(111,620)
Prepaid items	403	175	578
Salaries and benefits payable	(3,663)	(14,233)	(17,896)
Compensated absences	3,146	(20,767)	(17,621)
OPEB liability	66,058	18,135	84,193
Termination benefit liability	28,054	(11,237)	16,817
IPERS net pension liability	112,209	38,157	150,366
IPERS deferred inflows	61,121	17,916	79,037
Total adjustments	<u>3,753,092</u>	<u>271,182</u>	<u>4,024,274</u>
Net cash provided by operating activities	<u>\$ 825,099</u>	<u>\$ 461,142</u>	<u>\$ 1,286,241</u>
Noncash Capital and Related Financing Activities			
Contributions of capital assets from Governmental Activities	<u>\$ 6,202,902</u>	<u>\$ -</u>	<u>\$ 6,202,902</u>

## **Note 1 - Summary of Significant Accounting Policies**

The City of Council Bluffs is a political subdivision of the State of Iowa located in Pottawattamie County. It was first incorporated in 1853 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. Council Bluffs provides numerous services to citizens, including public safety, public works, health and social services, culture and recreation, community and economic development and general government services. It also operates an airport and provides sewer and sanitation utilities for its citizens. The financial statements of the City of Council Bluffs have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board.

### **Reporting Entity**

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

### **Discretely Presented Component Units**

The Council Bluffs Airport Authority (Authority) was established pursuant to Chapter 330A of the Code of Iowa to operate the City's airport facility. The Authority is governed by a seven member board appointed by the Mayor, with concurrence of a majority of the City Council. The board members serve at the pleasure of the City. The City annually provides significant operating subsidies to the Authority and collects and remits the tax levied by the Authority. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Authority meets the definition of a component unit which should be discretely presented. Complete financial statements of the Council Bluffs Airport Authority can be obtained from its office at 101 McCandless Lane, Council Bluffs, Iowa 51503.

The Council Bluffs Public Library Foundation (Foundation) has been incorporated under the provisions of the Iowa Nonprofit Corporation Act to operate exclusively for charitable, educational and literary purposes for the enhancement and improvement of the Council Bluffs Public Library. In accordance with criteria set by the Governmental Accounting Standards Board, the Foundation meets the definition of a component unit which should be discretely presented. Based on these criteria, the economic resources received or held by the Foundation are substantially for the direct benefit of the City of Council Bluffs Library. The Foundation does not issue separate financial statements.

### **Jointly Governed Organizations**

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Pottawattamie County Assessor's Conference Board, Metropolitan Area Planning Agency, Pottawattamie County Emergency Management Commission and Pottawattamie County E911 Service Board.

### **Related Organizations and Organizations with Joint Venture Characteristics**

The City participates in several related organizations or related organizations with joint venture characteristics for which the City is not financially accountable even though the City appoints a voting majority of the organization's governing board or the organization's financial activity is reported in the City's financial statements and in another participating government's financial statements. City officials are members of or appoint representatives to the following organizations: Municipal Housing Agency, Convention and Visitors Bureau, the Pottawattamie County Communications Center Commission, the Southwest Iowa Solid Waste Management Association and the Council Bluffs Municipal Waterworks.

### **Basis of Presentation**

**Government-wide Financial Statements** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are supported by property tax and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for service.

The Statement of Net Position presents the City's nonfiduciary assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in the following categories:

*Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

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

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

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

**Fund Financial Statements** – Separate financial statements are provided for governmental and proprietary funds. Major individual governmental and proprietary 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 revenues from general and emergency levies and other revenues 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 expenditures, the fixed charges and the capital improvement costs not paid from other funds.

Special Revenue:

The Bass Pro Shop Fund is used to account for revenues from rent and City, County and Iowa West Foundation contributions and used for the payment of interest and principal on the City's urban renewal term loan note debt and maintenance of the Bass Pro Shop.

The Tax Increment Financing Fund is used to account for the revenues from the tax authorized by ordinance in the urban renewal district and used to pay indebtedness incurred for urban renewal projects.

The City Local Option Sales Tax Fund is used to account for revenues from the tax authorized by referendum and used for maintenance and improvements to the City's sewer and street systems.

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

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities and other capital assets.

The City reports the following major proprietary fund:

Enterprise:

The Sewer Fund is used to account for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

The City also reports the Refuse and Disposal Fund as a nonmajor enterprise fund. This fund is used to account for the operation and maintenance of the City's solid waste collection and recycling system.

### **Measurement Focus and Basis of Accounting**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year end.

Property tax, local option sales tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the programs. 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 revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's Enterprise Funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity**

The following Accounting policies are followed in preparing the financial statements:

**Cash, Cash Equivalents and Pooled Investments** – The cash balances of most City funds are pooled and invested in interest-bearing cash accounts or certificates of deposit. Interest on the pooled cash investments is recognized as revenue when earned and allocated to the funds on a systematic basis, or as provided by law. Investments are stated at fair value except for the investments in the Iowa Public Agency Investment Trust which are valued at amortized cost.

For purposes of the Statement of Cash Flows, all short-term cash investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

**Property Tax Receivable, Including Tax Increment Financing** – Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the lien date, which is the date the tax asking is certified by the City to the County Board of Supervisors. Current year property tax receivable represent taxes collected by the County but not remitted to the City at June 30, 2018 and unpaid taxes. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor by March 15 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is unavailable in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenues recognized in these funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2016 assessed property valuations; is for the tax accrual period July 1, 2017 through June 30, 2018 and reflects the tax asking contained in the budget certified to the County in March 2017.

**Customer Accounts and Unbilled Usage** – Accounts receivable are recorded in the Enterprise Funds at the time the service is billed. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

**Special and Drainage Assessments Receivable** – Special and drainage assessments receivable represents the amounts assessed to individuals for work done which benefits their property. These assessments are payable by individuals in not less than 10 nor more than 20 annual installments. Each annual installment with interest on the unpaid balance is due on September 30 and is subject to the same interest and penalties as other tax. Assessments receivable represent assessments which are due and payable but have not been collected.

**Due from and Due to Other Funds** – During the course of its operations, the City has numerous transactions between funds. To the extent certain transactions between funds had not been paid or received as of June 30, 2018, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.

**Due From Other Governments** – Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

**Inventories** – Inventories are valued at cost using the first-in/first-out method. Inventories consist of expendable supplies held for consumption. Inventories are recorded as expenditures when consumed rather than when purchased.

**Prepaid Items** – Payments made to vendors for services that will benefit periods beyond June 30 are recorded as prepaid items in both government-wide and fund financial statements. In governmental funds, prepaid items are accounted for using the consumption method and a portion of fund balance equal to the prepaid items has been reported as nonspendable to indicate that it is not available for appropriation.

**Capital Assets** – Capital assets, which include property, equipment and vehicles, intangibles and infrastructure assets acquired after July 1, 1980 (e.g. roads, bridges, curbs, gutters, sidewalks and similar items which are immovable and of value only to the City) are reported in the applicable governmental or business-type activities columns in the government-wide Statement of Net Position and in the Proprietary Funds Statement of Net Position. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repair not adding to the value of the asset or materially extending asset lives are not capitalized. Reportable capital assets are defined by the City as assets with initial, individual costs in excess of the following thresholds and estimated useful lives in excess of two years.

Asset Class	Threshold
Land, buildings, and improvements	\$ 25,000
Machinery, equipment and vehicles	5,000
Infrastructure	50,000
Intangibles	50,000

Asset Class	Estimated Useful Lives (In Years)
Buildings and improvements	40-50
Land improvements	10-20
Machinery and equipment	5-30
Vehicles	5-10
Infrastructure	20-65
Intangibles	5-15

**Deferred Outflows of Resources** – Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and to OPEB expense, and contributions from the employer after the measurement date but before the end of the employer's reporting period.

**Compensated Absences** – City employees accumulate a limited amount of earned but unused vacation and sick leave benefits and compensatory time for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2018. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.



**Long-Term Liabilities** – In the government-wide financial statements, long-term debt obligations are reported as liabilities in the statement of net position. If deemed material, bonds payable are reported net of the applicable bond premium or discount which are deferred and amortized over the life of the bonds using the effective interest method.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, in the period issued. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources and discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures. Interest is reported as an expenditure in the period in which the related payment is made.

**Pensions** – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems') and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

**Total OPEB Liability** – For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

**Deferred Inflows of Resources** – Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied and other unrecognized items not yet credited to pension expense.

**Fund Equity** – In the governmental fund financial statements, fund balances are classified as follows:

**Nonspendable** – Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

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

**Unassigned** – All amounts not included in the preceding classifications. The general fund is the only fund that reports a positive unassigned fund balance amount.

## Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2018, expenditures exceeded the amounts budgeted in the public works, general government, capital projects and debt service functions.

**Implementation to GASB Statement No. 75** - As of July 1 2017, the City adopted GASB Statement No. 75, *Accounting and Financial Reporting for Other Postemployment Benefits Other Than Pensions*. The implementation of this standard replaces the requirements of GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, and requires governments calculate and report the costs and obligations associated with postemployment benefits other than pensions (OPEB) in their basic financial statements. Employers are required to recognize OPEB amounts for all benefits provided through the plan which include the Total OPEB Liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. The effect of the implementation of this standard on beginning net position is disclosed in Note 21 and the additional disclosures required by this standard are included in Note 9.

## Note 2 - Cash and Investments

The City's deposits in banks at June 30, 2018 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

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

The following is a reconciliation of cash and investments as shown on the financial statements:

Cash Deposits and Petty Cash	\$ 47,723,241
Money Market Accounts	9,271,332
IPAIT Diversified Fund	20,134,246
	<u>\$ 77,128,819</u>
 Governmental Funds/Governmental Activities	 \$ 68,542,779
Enterprise Funds/Business Type Activities	8,586,040
	<u>\$ 77,128,819</u>

At June 30, 2018, the City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$20,134,246, which approximates fair value, pursuant to Rule 2a-7 under the Investment Company Act of 1940. There were no limitations or restrictions on withdrawals for the IPAIT investments.

**Interest Rate Risk** – As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s investment policy limits the investment of operating funds (funds reasonably expected to be expended during the current budget year or within 13 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. However, all investments of the City shall have maturities consistent with the needs and uses of the City.

**Credit Risk** – The City’s investments in the Iowa Public Agency Investment Trust are unrated.

**Concentration of Credit Risk** – The City’s investment policy has the following limitations: no more than 10% of the investment portfolio may be invested in prime banker’s acceptances, commercial paper or other short-term corporate debt, no more than 5% of the investment portfolio may be invested in the securities of a single issuer and no more than 5% of all amounts invested in commercial paper or other short-term corporate debt shall be invested in paper and debt rated in the second highest classification. When possible, it is the City’s policy to diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, specific issuer or a specific class of securities.

#### **Discretely Presented Component Unit – Library Foundation**

The City of Council Bluffs Library Foundation possesses mutual funds which mandate disclosure requirements under Governmental Accounting Standards Board Statement No.72, *Fair Value Measurement and Application*.

The Foundation uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The Council Bluffs Public Library Foundation’s investments at June 30, 2018 consist of mutual funds with a fair value of \$10,121,973. The recurring fair value measurement for these mutual funds was determined using the last reported sales price at current exchange rates (Level 1 inputs).

**Note 3 - Capital Assets**

	Beginning Balances as restated	Increases	Decreases	Ending Balances
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 46,281,970	\$ 282,488	\$ -	\$ 46,564,458
Construction in progress	40,285,142	34,523,174	7,420,373	67,387,943
Total capital assets not being depreciated	86,567,112	34,805,662	7,420,373	113,952,401
Capital assets being depreciated				
Buildings	128,913,547	403,831	-	129,317,378
Improvements other than buildings	28,183,086	6,840,874	-	35,023,960
Equipment and vehicles	30,389,915	3,334,678	1,623,577	32,101,016
Infrastructure, road network	199,228,361	4,458,619	-	203,686,980
Intangibles	1,579,255	-	-	1,579,255
Total capital assets being depreciated	388,294,164	15,038,002	1,623,577	401,708,589
Less accumulated depreciation for				
Buildings	39,446,246	2,920,656	-	42,366,902
Improvements other than buildings	19,821,489	1,385,766	-	21,207,255
Equipment and vehicles	21,512,602	2,596,199	1,502,140	22,606,661
Infrastructure, road network	80,961,529	4,702,348	-	85,663,877
Intangibles	822,919	234,214	-	1,057,133
Total accumulated depreciation	162,564,785	11,839,183	1,502,140	172,901,828
Total capital assets, net	\$ 312,296,491	\$ 38,004,481	\$ 7,541,810	\$ 342,759,162
<b>Business-Type Activities</b>				
Capital assets not being depreciated:				
Land	6,443,672	\$ -	\$ -	\$ 6,443,672
Construction in progress	1,476,687	3,277,283	827,425	3,926,545
Total capital assets not being depreciated	7,920,359	3,277,283	827,425	10,370,217
Capital assets being depreciated				
Buildings	22,798,184	-	-	22,798,184
Improvements other than buildings	6,884,135	-	-	6,884,135
Equipment and vehicles	15,355,495	331,435	248,461	15,438,469
Infrastructure, sewer network	166,874,358	3,705,171	-	170,579,529
Intangibles	60,373	-	-	60,373
Total capital assets being depreciated	211,972,545	4,036,606	248,461	215,760,690
Less accumulated depreciation for				
Buildings	12,368,065	402,720	-	12,770,785
Improvements other than buildings	1,932,176	98,879	-	2,031,055
Equipment and vehicles	10,572,814	690,300	176,877	11,086,237
Infrastructure, sewer network	37,243,051	2,850,306	-	40,093,357
Intangibles	24,150	12,074	-	36,224
Total accumulated depreciation	62,140,256	4,054,279	176,877	66,017,658
Total capital assets, net	\$ 157,752,648	\$ 3,259,610	\$ 899,009	\$ 160,113,249

Depreciation/amortization was charged to functions of the primary government as follows:

Governmental Activities:

Public safety	\$ 1,418,142
Public works	4,985,322
Health and social services	10,065
Culture and recreation	2,883,982
Community and economic development	2,180,958
General government	360,714
Total depreciation expense - governmental activities	<u>\$ 11,839,183</u>

Business-Type Activities:

Sewer	\$ 3,823,975
Refuse and disposal	230,304
Total depreciation expense - business-type activities	<u>\$ 4,054,279</u>

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Discretely Presented Component Unit:				
Airport Authority				
Capital assets not being depreciated:				
Land	\$ 2,192,064	\$ -	\$ -	\$ 2,192,064
Construction in progress	175,843	683,916	138,275	721,484
Total capital assets not being depreciated	<u>2,367,907</u>	<u>683,916</u>	<u>138,275</u>	<u>2,913,548</u>
Capital assets being depreciated:				
Buildings	7,603,576	1,208	-	7,604,784
Improvements other than buildings	21,005,839	138,275	-	21,144,114
Equipment and vehicles	427,377	63,076	102,363	388,090
Total capital assets being depreciated	<u>29,036,792</u>	<u>202,559</u>	<u>102,363</u>	<u>29,136,988</u>
Less accumulated depreciation for				
Buildings	2,235,729	182,590	-	2,418,319
Improvements other than buildings	5,679,280	676,193	-	6,355,473
Equipment and vehicles	276,442	34,611	102,363	208,690
Total accumulated depreciation	<u>8,191,451</u>	<u>893,394</u>	<u>102,363</u>	<u>8,982,482</u>
Total capital assets being depreciated, net	<u>20,845,341</u>	<u>(690,835)</u>	<u>-</u>	<u>20,154,506</u>
Discretely presented component unit capital assets, net	<u>\$ 23,213,248</u>	<u>\$ (6,919)</u>	<u>\$ 138,275</u>	<u>\$ 23,068,054</u>
Total depreciation expense- discretely presented component unit				<u>\$ 893,394</u>

**Note 4 - Long-Term Liabilities**

	Beginning Balances, as restated	Increases	Decreases	Ending Balances	Due Within One Year
<b>Governmental Activities</b>					
Bonds Payable					
General obligation bonds/notes	\$ 43,980,000	\$ 32,145,000	\$ 13,585,000	\$ 62,540,000	
Premiums	-	1,967,362	31,504	1,935,858	
Total bonds payable	43,980,000	34,112,362	13,616,504	64,475,858	\$ 7,135,000
Term loan note	3,663,159	-	2,442,106	1,221,053	1,221,053
Settlement agreement	2,314,284	-	528,571	1,785,713	528,571
Iowa Finance Authority loan	5,150,000	-	475,000	4,675,000	265,000
Compensated absences	3,238,738	2,018,445	2,171,110	3,086,073	2,129,567
Total OPEB liability, as restated	2,700,127	687,514	-	3,387,641	-
Termination benefit liability	700,275	-	446,933	253,342	-
Net pension liability- IPERS	10,904,246	288,493	-	11,192,739	-
Net pension liability- MFPRSI	36,999,659	-	2,902,556	34,097,103	-
Total	<u>\$ 109,650,488</u>	<u>\$ 37,106,814</u>	<u>\$ 22,582,780</u>	<u>\$ 124,174,522</u>	<u>\$ 11,279,191</u>
<b>Business-Type Activities</b>					
Sewer revenue capital loan notes	\$ 4,162,000	\$ -	\$ 220,000	\$ 3,942,000	\$ 227,000
Recycling closed loop fund note	125,020	-	83,320	41,700	41,700
Recycling solid waste alternative note	125,000	-	30,000	95,000	30,000
Compensated absences	344,307	200,880	218,501	326,686	203,096
Total OPEB liability, as restated	330,659	84,193	-	414,852	-
Termination benefit liability	69,907	16,817	-	86,724	4,702
Net pension liability- IPERS	3,074,764	150,366	-	3,225,130	-
Total	<u>\$ 8,231,657</u>	<u>\$ 452,256</u>	<u>\$ 551,821</u>	<u>\$ 8,132,092</u>	<u>\$ 506,498</u>

For the governmental activities, termination benefit liabilities, compensated absences, OPEB liabilities and net pension liabilities are generally liquidated by the General Fund.

**General Obligation Bonds/Notes Payable**

General obligation bonds/notes have been issued for governmental activities. The portion of unmatured general obligation bonds/notes accounted for in governmental activities and serviced by the Debt Service Fund totaled \$62,540,000 at June 30, 2018. General obligation bonds/notes bear interest at rates ranging from .50% to 5.0% per annum and mature in varying annual amounts ranging from \$100,000 to \$2,000,000, with final maturities due in the year ending June 1, 2038.

On August 3, 2017, the City issued \$9,540,000 of general obligation bonds; \$2,330,000 was for capital improvement projects and \$7,210,000 was allocated to the construction of a new Police Headquarters.

On June 11, 2018, the City issued \$22,605,000 of general obligation bonds; \$5,100,000 was for capital improvement projects and \$11,235,000 was allocated to the construction of the new Police Headquarters and \$6,270,000 was to refund bonds. \$3,225,000 is for current refunding of \$3,530,000 bonds issued June 9, 2009. \$3,045,000 is for current refunding of \$3,390,000 bonds issued August 11, 2010. The City refunded the bonds to reduce total debt service payments by approximately \$337,000 and to obtain an economic gain (difference between the present value of debt services payments on the old and new debt) of approximately \$300,000.

City of Council Bluffs  
Notes to Financial Statements  
June 30, 2018

During the year ended June 30, 2018, principal payments of \$13,585,000 and interest payments of \$1,516,572 were made by the City on general obligation bonds/notes.

Details of general obligation bonds/notes payable at June 30, 2018 are as follows:

Obligation/Purpose	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Principal Outstanding June 30, 2018
General Obligation bonds:						
Essential Corporate purpose	Oct 12, 2011	2.000	June 1, 2019	\$ 415,000-490,000	\$ 3,165,000	\$ 490,000
Essential Corporate purpose	Nov 28, 2012	2.000-3.000	June 1, 2027	825,000-1,945,000	14,880,000	8,725,000
Essential Corporate purpose	Apr 29, 2014	2.000-3.000	June 1, 2026	270,000-1,000,000	7,630,000	4,990,000
Essential Corporate purpose	Mar 24, 2015	3.000	June 1, 2030	360,000-1,535,000	8,145,000	5,240,000
Essential Corporate purpose	Mar 24, 2015	2.000-4.000	June 1, 2021	660,000-775,000	3,620,000	2,265,000
Essential Corporate purpose	Dec 13, 2016	2.000-2.500	June 1, 2026	100,000-1,060,000	6,095,000	5,995,000
Essential Corporate purpose	Dec 13, 2016	1.100-1.900	June 1, 2021	290,000-855,000	2,810,000	1,985,000
Essential Corporate purpose	Aug 03, 2017	3.000-4.000	June 1, 2037	360,000-690,000	9,540,000	8,850,000
Essential Corporate purpose	June 11, 2018	3.000-5.000	June 1, 2038	615,000-2,000,000	22,605,000	22,605,000
General Obligation capital loan notes:						
Essential Corporate purpose	Apr 24, 2012	0.500-1.500	June 1, 2019	505,000-1,065,000	4,095,000	505,000
Essential Corporate purpose	May 15, 2013	2.000	June 1, 2020	395,000-450,000	2,535,000	890,000
Total Governmental Activities						<u>\$ 62,540,000</u>

Years Ending June 30,	General Obligation Bonds/Notes		
	Principal	Interest	Total
2019	\$ 7,135,000	\$ 2,047,424	\$ 9,182,424
2020	6,305,000	1,857,289	8,162,289
2021	5,945,000	1,657,654	7,602,654
2022	5,195,000	1,460,394	6,655,394
2023	5,390,000	1,276,719	6,666,719
2024-2028	20,225,000	3,677,469	23,902,469
2029-2033	6,925,000	1,453,506	8,378,506
2034-2038	5,420,000	514,063	5,934,063
Total	<u>\$ 62,540,000</u>	<u>\$ 13,944,518</u>	<u>\$ 76,484,518</u>

### Term Loan Note

On March 28, 2014, the City issued a \$11,600,000 term loan note through U.S. Bank National Association, the proceeds of which were used to retire the outstanding urban renewal capital loan note. The term loan note bears interest at a variable rate, adjusted monthly. Principal and interest payments are amortized over fifty-seven (57) months and are due in monthly installments of principal in the amount of \$203,509, together with interest, beginning on April 20, 2014 and continuing on the twentieth (20th) day of each month thereafter. The total unpaid principal balance and all accrued but unpaid interest on the Term Loan Note shall be paid on December 20, 2018.

Principal and interest on this note are secured as follows:

- (1) Bass Pro Shop lease rental payments,
- (2) Mortgage and Security Agreement, in favor of the holder of the note, granting a first lien on the project improvements and land,
- (3) County annual appropriation economic development grant,
- (4) Iowa West Foundation, Inc. guaranty

During the year ended June 30, 2018, principal payments of \$2,442,105 and interest payments of \$90,524 on the note were made by the City.

The City has pledged future Bass Pro Shop lease rental income and contributions from the City, County and Iowa West Foundation, net of specified operating expenditures, to repay the term loan note issued in March 2014. Annual principal and interest payments on the note are expected to require more than 100% of net revenues. The total principal and interest remaining to be paid on the note is \$1,221,053. For the current year, principal and interest paid and total net revenues (operating revenues plus transfers in from the City, less operating expenditures) were \$2,532,629 and \$3,107,450, respectively.

Details of the term loan note payable at June 30, 2018 are as follows:

Obligation/Purpose	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Principal Outstanding June 30, 2018
Term Loan Note	Mar 28, 2014	3.15%*	Dec 20, 2018	\$1,335,526-2,442,105	\$ 11,600,000	\$ 1,221,053
* Rate is variable with 210 basis points added to the 30 day LIBOR index, adjusted monthly.						

A summary of the annual principal and interest payments to maturity is as follows:

Years Ending June 30,		Term Loan Note		Total
		Principal	Interest	
2019	Total	\$ 1,221,053	\$ 15,147	\$ 1,236,200

### Lease Purchase Agreement

The City has entered into a Master Lease Purchase Agreement with River's Edge Parking, LLC (the Developer) and Iowa West Foundation (the Guarantor) to construct a parking facility located at the River's Edge development. The Developer will design, acquire and construct the parking ramp, and lease these improvements to the City. The cost of the project shall not exceed \$14,002,944, unless mutually agreed upon. In fiscal year 2017, the City received \$2.0 million from the Iowa West Foundation to fund the initial lease payment. Additionally, the City paid \$2,249,296 for a total initial lease payment of \$4,249,296. Periodic lease payments will be funded by tax increment revenues.

The Guarantor will guarantee the payment of the periodic lease payments should the revenues in the available tax increment revenues be insufficient to fund the periodic lease payments. The lease will end upon full payment of the remaining lease payments or December 31, 2039. This Master Lease Purchase Agreement does not constitute a general obligation of the City and the full faith and credit of the City is not pledged for payments under the Agreement.

### Settlement Agreement

On October 17, 2013, a stipulation of dismissal with prejudice was brought before the United States District Court for the Southern District of Iowa, Central Division, which dismissed a suit against the City of Council Bluffs and others. The dismissal with prejudice resulted in a settlement agreement making the City liable for \$6,199,997. The settlement will be paid from the General Fund. During the year ended June 30, 2018, the City made payments totaling \$528,571 on the agreement.



Details of the settlement agreement payable at June 30, 2018 are as follows:

Years Ending June 30,	Total
2019	528,571
2020	528,571
2021	728,571
Total	<u>\$ 1,785,713</u>

#### Loan from Iowa Finance Authority

On May 5, 2015, the Iowa Finance Authority (IFA) issued \$5,950,000 in economic development revenue bonds and loaned the proceeds thereof to the City, which the City used to make an economic development grant in accordance with the Marketplace Urban Renewal plan, fund a debt service reserve for the bonds and pay the costs of issuing the bonds. The loan is payable solely from the bond proceeds, tax increment financing (TIF) receipts generated by increased property values in the designated portions of the Marketplace urban renewal area, credited to the Special Revenue, Tax Increment Financing Fund and paid to the trustee pursuant to the financing agreement and moneys in the debt reserve trust account. TIF receipts are generally projected to produce 100% of the debt service requirements over the life of the bonds. Pursuant to the financing agreement, the City established a Trust Account through the Bank of Kansas City (BOKF) as trustee. Funds in the trust account are to be used to retire the IFA bonds.

The IFA bonds bear interest at rates ranging from 4.25% to 5.25% per annum and mature in varying annual amounts ranging from \$95,000 to \$880,000, with final maturities due in the year ending June 30, 2030. Principal payments will be applied to the first \$2,750,000 of the bonds which bear interest at 4.25% and will then be applied to the remaining \$3,200,000 of the bonds which bear interest at 5.25%. During the year ended June 30, 2018, principal payments of \$475,000 and interest payments of \$245,669 were made by the City.

As set forth in the grant and development agreement, subject to annual appropriation, the City shall transfer 90% of the eligible tax increment collected by the City with respect to the property as the June 1 and December 1 TIF rebates commencing with the June 1, 2015 rebate and continuing for so long as the IFA bonds are outstanding, but in no event after the June 1, 2029 TIF rebate has been transferred to the trustee. The payment of such tax increment revenues do not constitute a continuing obligation of the City in any fiscal year beyond the fiscal year for which funds have been appropriated. Accordingly, only the appropriated amount payable in the succeeding year is subject to the constitutional debt limitation.

A summary of the City's June 30, 2018 loan from Iowa Finance Authority is as follows:

Years Ending June 30,	Principal	Interest	Total
2019	\$ 265,000	\$ 230,688	\$ 495,688
2020	285,000	219,425	504,425
2021	305,000	207,313	512,313
2022	330,000	194,350	524,350
2023	355,000	180,325	535,325
2024-2028	2,225,000	602,831	2,827,831
2029-2030	910,000	57,094	967,094
Total	<u>\$ 4,675,000</u>	<u>\$ 1,692,026</u>	<u>\$ 6,367,026</u>

### Sewer Revenue Capital Loan Notes

On May 2, 2012, the City entered into an agreement with the Iowa Finance Authority (IFA) for \$5,160,000 of sewer revenue capital loan notes with interest at 3% per annum and mature in varying annual amounts ranging from \$187,000 to \$344,000, with the final maturity due June 1, 2032. The agreement also requires the City to annually pay a .25% servicing fee on the outstanding principal balance. The notes were issued pursuant to the provisions of Chapters 384.24A and 384.83 of the Code of Iowa to pay the cost of constructing improvements and extensions to the sewer utility system.

The City has pledged future sewer customer revenue, net of specified operating expenses, to repay the sewer revenue capital loan notes. The notes are payable solely from sewer customer net revenues. Annual principal and interest payments on the notes are expected to require more than 100% of net revenues. The total amount of principal and interest remaining to be paid on the notes at June 30, 2018 is \$4,890,060. For the current year, principal and interest paid and total net revenue, (operating revenues less operating expenses plus depreciation expense), were \$344,860 and \$895,983, respectively.

The resolution providing for the issuance of the sewer revenue capital loan notes issued under the loan agreement between the City, the Iowa Finance Authority and the Iowa Department of Natural Resources includes the following provisions:

- (1) The notes will only be redeemed from the future earnings of the enterprise activity and the note holder holds a lien on the future earnings of the funds.
- (2) User rates shall be established at a level which produces and maintains net revenues at a level not less than 110% of the amount of principal and interest on the notes falling due in the same year.

Details of the sewer revenue capital loan notes payable at June 30, 2018 are as follows:

Obligation/Purpose	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Principal Outstanding June 30, 2018
Sewer revenue capital loan note	May 2, 2012	3.00%	June 1, 2032	\$187,000-344,000	\$ 5,160,000	\$ 3,942,000

A summary of the annual principal and interest payments to maturity is as follows:

Years Ending June 30,	Sewer Capital Loan Note		
	Principal	Interest	Total
2019	\$ 227,000	\$ 118,260	\$ 345,260
2020	234,000	111,450	345,450
2021	242,000	104,430	346,430
2022	250,000	97,170	347,170
2023	258,000	89,670	347,670
2024-2028	1,420,000	327,150	1,747,150
2029-2032	1,311,000	99,930	1,410,930
Total	<u>\$ 3,942,000</u>	<u>\$ 948,060</u>	<u>\$ 4,890,060</u>

### Recycling Closed Loop Fund Note

On July 13, 2015, the City entered into an agreement with Closed Loop Fund, LP, for \$250,000 of notes payable with interest at 0% per annum and mature in annual amounts of \$41,700 - \$83,320, with the final maturity due December 31, 2018. The note was issued for the purpose of purchasing a horizontal baler. A summary of the annual payments to maturity is as follows:

Years Ending June 30,		Principal
2019	Total	\$ 41,700

### Recycling Solid Waste Alternative Note

On July 13, 2015, the City entered into an agreement with Iowa Department of Natural Resources, for \$170,000 of notes payable with interest at 0% per annum and mature in annual amounts of \$30,000 - \$35,000, with the final maturity due October 15, 2020. The note was issued for the purpose of purchasing a horizontal baler. A summary of the annual payments to maturity is as follows:

Years Ending June 30,	Principal
2019	\$ 30,000
2020	30,000
2021	35,000
Total	\$ 95,000

At June 30, 2018, the general obligation debt issued by the City did not exceed its legal debt margin, computed as follows:

Actual Assessed Value as of January 1, 2016 (Unaudited)	\$ 4,839,011,160
Debt Limit- 5% of Total Actual Valuation	\$ 241,950,558
Less Debt Applicable to Debt Limit	
General obligation debt outstanding	(62,540,000)
Tax increment indebtedness	(4,249,238)
Term Loan Note	(1,221,053)
Legal settlement	(1,785,713)
Plus Funds on Hand Available to Service Debt	
Debt Service Fund balance	1,151,717
Tax Increment Financing Fund balance	1,062,657
Legal debt margin	\$ 174,368,928

**Note 5 - Restricted Fund Balances**

The detail of fund balances restricted for specific purposes at June 30, 2018 is as follows:

Purpose	General	Bass Pro	Tax Increment Financing	Nonmajor	Total
Employee benefits and Insurance	\$ 1,706,019	\$ -	\$ -	\$ -	\$ 1,706,019
Bass Pro Loan	-	837,151	-	-	837,151
Drainage	-	-	-	1,250,148	1,250,148
Targeted Jobs	-	-	-	69,000	69,000
CD Installment Loans	-	-	-	211,746	211,746
Home Program	-	-	-	107,380	107,380
Developer Agreements	-	-	114,064	-	114,064
Total	<u>\$ 1,706,019</u>	<u>\$ 837,151</u>	<u>\$ 114,064</u>	<u>\$ 1,638,275</u>	<u>\$ 4,295,508</u>

**Note 6 - Interfund Transfers**

The detail of interfund transfers for the year ended June 30, 2018 is as follows:

Transfer to	Transfer from	Amount
General	Capital Project	<u>\$ 450,154</u>
Bass Pro Shop	Tax Increment Financing	<u>787,458</u>
Debt Service	Tax Increment Financing	<u>1,526,360</u>
Capital Project	General	4,809,910
	Tax Increment Financing	356,431
	Local Option Sales Tax	2,365,915
	Nonmajor Governmental Funds	6,100
	Business Type Activity - Refuse and Disposal	<u>118,600</u>
		<u>7,656,956</u>
Nonmajor Governmental Funds		
Road Use	General	3,308,804
CD-Installment Loans	Capital Project	114,024
	Nonmajor Governmental Fund: CDBG Grant	<u>118,849</u>
		<u>3,541,677</u>
Total		<u>\$ 13,962,604</u>

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

**Note 7 - Interfund Assets/Liabilities**

The detail of the due to/from other funds is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Non-major: Library	<u>\$ 11,631</u>

The balance represents the payable fund's negative pooled cash balance as of June 30, 2018.

## Note 8 - Pension Plan

The primary government participates in two public pension systems, Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI). The following sections outline the pension related disclosures for each pension. The aggregate amount of recognized pension expense for the period associated with the net pension liability for both plans is \$7,161,221. Other aggregate amounts related to pension are separately displayed in the financial statements.

### Iowa Public Employees Retirement System

**Plan Description.** IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by the Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive P.O. Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://www.ipers.org).

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

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

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

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

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

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

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

In fiscal year 2018, pursuant to the required rate, Regular members contributed 5.95% of pay and the City contributed 8.93% for a total rate of 14.88%.

The City’s total contributions to IPERS for the year ended June 30, 2018 were \$1,442,481.

**Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At June 30, 2018, the City reported a liability of \$14,417,869 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2017, the City’s collective proportion was .21644347%, which was a decrease of .005681% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the City recognized pension expense of \$1,975,945. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to IPERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 132,370	\$ 124,920
Changes of Assumptions	2,505,161	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	150,590
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	166,316	249,283
City Contributions Subsequent to the Measurement Date	1,442,481	-
	<u>\$ 4,246,328</u>	<u>\$ 524,793</u>

\$1,442,481 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	<u>Total</u>
2019	\$ 342,181
2020	1,105,489
2021	645,974
2022	31,984
2023	153,427
	<u>\$ 2,279,055</u>

**Actuarial Assumptions** – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience study dated March 24, 2017.

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



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

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	24.0%	6.25%
International Equity	16.0	6.71
Core Plus Fixed Income	27.0	2.25
Public credit	3.5	3.46
Public real assets	7.0	3.27
Cash	1.0	(0.31)
Private equity	11.0	11.15
Private real assets	7.5	4.18
Private credit	3.0	4.25
Total	<u>100.0%</u>	

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

**Sensitivity of 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 7.0%, as well as what the City’s proportionate share of IPERS net pension liability would be if it were calculated using a discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate.

	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.00%
City's Proportionate Share of the Net Pension Liability	\$ 23,754,866	\$ 14,417,869	\$ 6,573,000

**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](http://www.ipers.org).

**Payables to IPERS'** – At June 30, 2018, the City reported no payables to the defined benefit pension plan.

### **Municipal Fire and Police Retirement System of Iowa (MFPRSI)**

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

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

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

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

Active members at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. When electing to participate in DROP, the member signs a contract stating the member will retire at the end of the selected DROP period. During the DROP period, the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

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

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

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

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

**Contributions** – Member contribution rates are set by state statute. In accordance with Iowa Code Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2018.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the City's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 25.68% for the year ended June 30, 2018.

The City's contributions to MFPRSI for the year ended June 30, 2018 was \$4,341,885.

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

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2018.

**Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At June 30, 2018, the City reported a liability of \$34,097,103 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to MFPRSI relative to the contributions of all MFPRSI participating employers. At June 30, 2017, the City's proportion was 5.813905%, which was a decrease of .10357% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the City recognized pension expense of \$5,185,276. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to MFPRSI from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,308,482	\$ 20,746
Changes of Assumptions	2,897,519	387,275
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,397,090	-
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	288,718	406,178
City Contributions Subsequent to the Measurement Date	4,341,885	-
	<u>\$ 10,233,694</u>	<u>\$ 814,199</u>

\$4,341,885 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	<u>Total</u>
2019	\$ 786,694
2020	3,121,475
2021	1,597,425
2022	(617,770)
2023	189,784
	<u>\$ 5,077,608</u>

**Actuarial Assumptions** – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00%
Salary increases	4.50 to 15.11%, including inflation.
Investment rate of return	7.50%, net of investment expense, including inflation.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from July 1, 2002 to June 30, 2012.

Postretirement mortality changed to the RP-2000 Blue Collar combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with five years projection of future mortality improvement with Scale BB.

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

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

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

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

	1% Decrease 6.50%	Discount Rate 7.50%	1% Increase 8.50%
City's Proportionate Share of the Net Pension Liability	\$ 56,036,536	\$ 34,097,103	\$ 15,849,098

**MFPRSI’s Fiduciary Net Position** – Detailed information about the MFPRSI’s fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI’s website at [www.mfprsi.org](http://www.mfprsi.org).

**Payables to the Pension Plan** – At June 30, 2018, the City reported no payables to the defined benefit pension plan for legally required employer contributions. There were no legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

## Note 9 - Other Postemployment Benefits (OPEB)

**Plan Description** – The City operates a single-employer health benefit plan which provides medical/prescription drug and dental benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand alone financial report.

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

Retired participants must be age 55 or older at retirement. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	41
Active Employees	441
Total	482

**Total OPEB Liability** – The City’s total OPEB liability of \$3,802,493 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2016.

**Actuarial Assumptions** – The total OPEB liability in the July 1, 2016 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of inflation	3.00% per annum
Salary increases	3.00% per annum
Discount rate	3.58% per annum
Healthcare cost trend rate	5.00% all years

**Discount rate** – The discount rate used to measure the total pension liability was 3.58% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 annuitant distinct mortality table adjusted to 2016 with MP 2016 generational projection of future mortality improvement.

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study with the dates corresponding to those listed above.

**Changes in the Total OPEB Liability**

	Total OPEB Liability
Total OPEB liability beginning of year, as restated	\$ 3,030,786
Changes for the year:	
Service cost	353,825
Interest	135,388
Changes of assumptions	511,863
Benefit payments	(229,369)
Net changes	771,707
Total OPEB liability end of year	<u>3,802,493</u>

Change of assumptions reflect a change in the discount rate from 5.0% in fiscal year 2017 to 3.58% in fiscal year 2018.

**Sensitivity of the City’s Total OPEB Liability to Changes in the Discount Rate** – The following presents the total OPEB liability, calculated using the current discount rate of 3.58%, as well as the total OPEB liability calculated using a discount rate that is 1% lower (2.58%) or 1% higher (4.58%) than the current rate:

	1% Decrease 2.58%	Discount Rate 3.58%	1% Increase 4.58%
Total OPEB liability	\$ 4,100,076	\$ 3,802,493	\$ 3,528,708

**Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rate** – The following presents the total OPEB liability, calculated using the current healthcare cost trend rate of 5.0%, as well as the total OPEB liability calculated using a healthcare cost trend rate that is 1% lower (4.0%) or 1% higher (6.0%) than the current rate:

	1% Decrease 5.5% decreasing to 4.0%	Current Healthcare Cost Trend Rate 6.5% decreasing to 5.0%	1% Increase 7.5% decreasing to 6.0%
Total OPEB liability	\$ 3,427,910	\$ 3,802,493	\$ 4,241,538

**OPEB Expense and Deferred Outflows of Resources Related to OPEB** – For the year ended June 30, 2018, the City recognized OPEB expense of \$535,327. At June 30, 2018, the City reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources
Change of assumptions	\$ 465,749

The amount reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year ending June 30,	Amount
2019	\$ 46,114
2020	46,114
2021	46,114
2022	46,114
2023	46,114
Thereafter	235,179
Total	<u>\$ 465,749</u>



#### **Note 10 - Industrial Development Revenue Bonds**

The City has issued a total of \$47,780,000 of industrial development revenue bonds under the provisions of Chapter 419 of the Code of Iowa. The bonds and related interest are payable solely from the rents payable by tenants of the properties constructed and the bond principal and interest do not constitute liabilities of the City.

#### **Note 11 - Deficit Balances**

At June 30, 2018, funds with deficit balances were as follows:

Special Revenue:

Library	\$	12,983
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The deficit balance is the result of payments made prior to the collection of grant revenues.

#### **Note 12 - Employee Health Insurance Plan**

The Iowa Governmental Health Care Plan was established to account for the partial self-funding of the City's health insurance benefit plan. The plan is funded by both employee and City contributions and is administered through a service agreement with Iowa Governmental Health Care Plan. The agreement is subject to automatic renewal provisions. The City assumes liability for claims up to the deductible of \$2,500/\$5,000 per single/family plan with a maximum out of pocket expense of \$5,000/\$10,000 per single/family plan. The deductible and maximum out of pocket expense for the City is reduced by the deductible amount paid by the employee of \$100/\$300 per single/family plan and employee maximum out of pocket expense of \$1,250/\$2,500 per single/family plan. Claims in excess of deductibles are covered by Iowa Governmental Health Care Plan.

Monthly payments of service fees and plan contributions to the Iowa Governmental Health Care Plan Fund are recorded as expenditures from the operating funds. Under the administrative services agreement, monthly payments of service fees and claims processed are paid to Employee Benefit Systems, who administers the plan. The City records the plan assets and related liabilities of the health plan in the General Fund. The City's contribution to the plan for the year ended June 30, 2018 was \$8,204,890.

Amounts payable from the Iowa Governmental Health Care Plan at June 30, 2018 total \$174,000, which is for incurred but not reported (IBNR) and reported but not paid claims, which is included in accounts payable in these financial statements. The amounts are based on actuarial estimates of the amounts necessary to pay prior year and current year claims and to establish a reserve for catastrophic losses. A liability has been established based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Settlements have not exceeded the stop-loss coverage in any of the past three years.

A reconciliation of changes in the aggregate liabilities for claims for the years ended June 30, 2018 and June 30, 2017 is as follows:

	<u>2018</u>	<u>2017</u>
Unpaid Claims as of Beginning of Year	\$ 213,000	\$ 213,000
Incurred Claims (including claims incurred but not reported as of June 30)	9,729,628	8,763,031
Payments on Claims	<u>(9,768,628)</u>	<u>(8,763,031)</u>
Unpaid Claims as of Year End	<u>\$ 174,000</u>	<u>\$ 213,000</u>

### **Note 13 - Construction Commitments**

Construction commitments at June 30, 2018 totaling \$16,764,495 will be paid as work on the projects progresses. These projects will be funded through general obligation notes, grants, and local funds on hand.

### **Note 14 - Risk Management**

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance and \$500,000 self-insured retention on liability and auto coverage only and \$600,000 on worker's compensation. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks did not exceed commercial insurance coverage during the past 3 fiscal years.

### **Note 15 - CDBG Grant Fund and CD Installment Loan Fund**

During the year ended June 30, 1977, the City received funding for an individual housing rehabilitation loan program from the U.S. Department of Housing and Urban Development. The City also received funding from the Iowa West Foundation to provide loans to individuals for home improvements. The loans are accounted for in the Special Revenue, CDBG Grant Fund and the Special Revenue, CD Installment Loan Fund. Loans carry an interest rate from 0% to 3% per annum and have terms ranging from 10 to 20 years. At June 30, 2018, there were 36 active loans with a total outstanding principal balance of \$245,357 which is included in loans receivable in these financial statements.

## **Note 16 - Urban Renewal Development Agreements**

The City has entered into various development agreements for urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for infrastructure improvements, rehabilitation and development of commercial projects by the developer. The total to be paid by the City under the agreements is not to exceed \$32,345,432. Certain agreements include provisions for the payment of interest.

During the year ended June 30, 2018, the City rebated \$1,343,366 of incremental property tax to developers, also \$3,254,811 for principal and \$105,864 for interest. The total cumulative principal amount rebated on the agreements is \$4,704,041. The outstanding balance on the agreements at June 30, 2018 was \$27,527,327.

The agreements are not general obligations of the City and, due to their nature, are not recorded as a liability in the City's financial statements. However, the agreements are subject to the constitutional debt limitation of the City.

Certain agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the constitutional debt limitation.

## **Note 17 - Tax Abatements**

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

### City Tax Abatements

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

For the year ended June 30, 2018, \$1,969,838 of property tax was diverted from the City under urban renewal and economic development projects.

## **Note 18 - Economic Development Agreements**

### **Bass Pro Outdoor World, L.L.C.**

On October 22, 2004, the City entered into an agreement with Pottawattamie County, the Iowa West Foundation, the Southwest Iowa Foundation and the Council Bluffs Community Betterment Foundation (CBF) to develop an outdoor world retail facility. The project was financed and constructed by the CBF for use and occupancy by Bass Pro Outdoor World, L.L.C., lessee (Bass Lease). As part of this agreement, the City will own and maintain the facility and issued a \$17,000,000 urban renewal revenue capital loan note to reimburse CBF for some of the project costs. In February 2011, the City issued a \$14,500,000 urban renewal term loan note to retire the \$17,000,000 urban renewal capital loan note. As discussed in Note 4, in March 2014, the City issued a \$11,600,000 term loan note to retire the \$14,500,000 urban renewal term loan note. The term loan note is secured in various forms by the development agreement participants. Pursuant to the loan agreement, the City established a Trust account through US National Bank as trustee. Deposits into this account include all sources of funding securing the note and all lease payments required under the Bass Lease. Funds in the trust account are to be used to pay real estate tax on the property, retire the urban renewal term loan note and pay operating and maintenance expenses related to the facility. This trust account is reported by the City in the Special Revenue, Bass Pro Shop Fund. During the year ended June 30, 2018, the City transferred \$787,458 into this fund from the Special Revenue, Tax Increment Financing Fund to fulfill part of its obligation under the agreement.

### **Council Bluffs Convention and Visitors Bureau**

The City of Council Bluffs dedicates hotel/motel tax receipts to the Convention and Visitor's Bureau for the purpose of promoting the City as both a convention site, a sports venue and a visitor attraction. The City committed \$600,000 in the year ended June 30, 2018.

**Note 19 - Mid America Center**

The Mid-America Center (MAC) provides space for conventions, concerts, sporting events, meetings and other performances. The MAC was built with funding from the Southwest Iowa Foundation and, upon completion, ownership of the MAC was transferred to the City. The City has entered into a management agreement with Harrah's Iowa Arena Management, LLC (Harrah's) to manage the operations of the MAC. The City is contractually obligated to fund all liabilities and expenses of the MAC. Following is a condensed operating statement for activities of the MAC for the year ended June 30, 2018.

Operating Revenues	
Event revenue	\$ 2,329,847
Food & beverage revenue	1,398,062
Total revenue	<u>3,727,909</u>
Operating Expenses	
Event costs	183,907
Cost of sales- events	297,265
Cost of sales- other retail	2,157,193
Marketing and promotions	142,570
Property operations	868,382
Administrative and general	41,841
Miscellaneous	82,284
Total event operating expenses	<u>3,773,442</u>
Operating Result (Loss)	(45,533)
Management fee	327,233
Income/(Loss)	<u><u>\$ (372,766)</u></u>

The management agreement between the City and Harrah's provides for Harrah's to earn a management fee equal to 50% of the amount by which the net operating income (loss) for such fiscal year exceeds the net operating loss threshold of \$700,000.

Management Fee Calculation	
Net operating loss	\$ (45,533)
Net operating loss threshold	<u>700,000</u>
Net operating loss less than net operating loss threshold	<u><u>\$ 654,467</u></u>
50% of the amount the net operating loss exceeds the net operating loss threshold	<u><u>\$ 327,233</u></u>

**Note 20 - Dodge Riverside Golf Course**

On March 1, 2018 the City entered into a management agreement with Landscapes Management Company, LLC to manage the operations of the City owned Dodge Riverside Golf Course. Landscapes Management Company, LLC specializes in managing golf course operations. The City is contractually obligated to fund all liabilities and expenses of the golf course. The base management fee is \$5,000 per month, adjusted beginning January 1, 2019 and each January thereafter to increase 3% per year. A contingent management fee will be paid at the end of the first full fiscal year and is defined as 20% of any net operating income over \$0. Following is a condensed operating statement for activities for Dodge Riverside Golf Course managed by Landscapes Management Company, LLC for 4 months ended June 30, 2018.

Results for 4 months ended June 30, 2018:

Operating Revenues	
Course & Shop revenue	\$ 275,432
Food & beverage revenue	120,884
Total revenue	<u>396,316</u>
Operating Expenses	
Course & Shop expenses	66,547
For Cost of sales- events	51,192
Lal Cost of sales- other retail	174,237
Administrative & general	47,330
Base Management fee	20,000
Total event operating expenses	<u>359,306</u>
Operating Result	<u>\$ 37,010</u>

**Note 21 - Prior Period Restatement - Accounting Change**

Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method, and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. During the transition year, as permitted, beginning balances for deferred outflows of resources and deferred inflows of resources are not reported. Beginning net position for governmental and business type activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, as follows.

The City has created and implemented a new database for the tracking and review of City-owned property. This has resulted in an improved understanding and management of City-owned property. Upon the implementation of this new tracking database, the City determined that it was not appropriate to financially treat the property as ‘land held for sale’ with a cost basis. This approach, although recommended by prior external auditors, resulted in an overstatement of ‘land held for sale’. The change in accounting resulted in a prior period adjustment for the ‘land held for sale’ at net realizable value and the treatment of land held as a capital asset and therefore, reported as Governmental Activities rather than as “land held for sale” in the General, Capital Project or Non-Major fund classifications.

	General Fund	Capital Projects	Nonmajor Governmental Funds	Other Governmental Funds	Total Governmental Funds	Total Governmental Activities	Business Type Activities		Total Business Type Activities
							Sewer	Refuse	
Fund Balance/Net position June 30, 2017, as previously reported	\$ 23,836,538	\$ 14,301,436	10,020,816	\$ 12,061,206	\$ 60,219,996	\$ 277,927,318	\$ 153,582,252	\$ 6,320,265	\$159,902,517
Net OPEB obligation measured under previous standards	-	-	-	-	-	1,919,688	237,939	50,419	288,358
Total OPEB liability at June 30, 2017	-	-	-	-	-	(2,700,127)	(259,435)	(71,224)	(330,659)
Land Held for Sale - Appraised Value Previously Reported	(2,630,000)	-	-	-	(2,630,000)	(2,630,000)	-	-	-
Land Held for Sale - Net Realizable Value at June 30, 2017	1,444,890	-	-	-	1,444,890	1,444,890	-	-	-
Land Held for Sale - Transferred to Capital Assets at June 30, 2017	-	(7,198,756)	(441,669)	-	(7,640,425)	-	-	-	-
Land Held for Sale - Under Capital Asset Threshold at June 30, 2017	-	(1,246,496)	(4,172)	-	(1,250,668)	(1,250,668)	-	-	-
Fund Balance/Net Position July 1, 2017, as restated	\$ 22,651,428	\$ 5,856,184	\$ 9,574,975	\$ 12,061,206	\$ 50,143,793	\$ 274,711,101	\$ 153,560,756	\$ 6,299,460	\$159,860,216

Required Supplementary Information  
June 30, 2018

## City of Council Bluffs



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	Governmental Fund Types Actual	Enterprise Fund Type Actual	Total Actual
Receipts			
Property tax	\$ 43,195,224	\$ -	\$ 43,195,224
Tax increment financing	4,764,496	-	4,764,496
Other city tax	21,538,534	-	21,538,534
Licenses and permits	5,773,976	-	5,773,976
Use of money and property	1,169,285	-	1,169,285
Intergovernmental	22,110,797	-	22,110,797
Local Grants	7,738,704	-	7,738,704
Charges for service	6,442,231	12,508,139	18,950,369
Special and drainage assessments	305,146	-	305,146
Miscellaneous	6,244,561	53,281	6,297,842
Total receipts	<u>119,282,952</u>	<u>12,561,420</u>	<u>131,844,372</u>
Disbursements			
Public safety	33,135,638	-	33,135,638
Public works	9,771,341	-	9,771,341
Health and social services	553,808	-	553,808
Culture and recreation	12,007,442	-	12,007,442
Community and economic development	4,793,219	-	4,793,219
General government	14,571,617	-	14,571,617
Debt service	17,686,355	-	17,686,355
Capital projects	41,063,277	-	41,063,277
Business type activities	-	15,434,167	15,434,167
Total disbursements	<u>133,582,697</u>	<u>15,434,167</u>	<u>149,016,864</u>
Excess (deficiency) of receipts over expenditures	<u>(14,299,745)</u>	<u>(2,872,747)</u>	<u>(17,172,492)</u>
Other Financing Sources	<u>34,230,962</u>	<u>6,120,020</u>	<u>40,350,982</u>
Net change in fund balances	19,931,216	3,247,273	23,178,490
Fund Balances, Beginning of Year	<u>50,143,792</u>	<u>159,860,216</u>	<u>210,004,008</u>
Fund Balances, End of Year	<u>\$ 70,075,008</u>	<u>\$ 163,107,489</u>	<u>\$ 233,182,497</u>

City of Council Bluffs

Budgetary Comparison Schedule of Revenues, Expenditures, and Changes in Balances – Budget and Actual –  
Governmental Funds and Enterprise Funds  
Required Supplementary Information  
June 30, 2018

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Budget Amounts		Final to
Original	Final	Actual Variance
\$ 43,306,269	\$ 43,306,269	\$ (111,045)
4,743,176	4,743,176	21,320
17,340,355	17,800,355	3,738,179
4,383,430	4,383,430	1,390,546
929,300	929,300	239,985
24,522,388	24,522,388	(2,411,591)
-	-	7,738,704
20,251,719	20,251,719	(1,301,350)
166,000	166,000	139,146
5,336,800	5,336,800	961,042
<u>120,979,437</u>	<u>121,439,437</u>	<u>10,404,935</u>
34,240,721	34,240,721	1,105,083
9,541,858	9,541,858	(229,483)
684,910	684,910	131,102
12,759,173	12,759,173	751,731
6,652,687	6,652,687	1,859,468
12,881,029	12,881,029	(1,690,588)
10,700,043	17,620,043	(66,312)
40,111,000	40,193,100	(870,177)
16,206,371	16,206,371	772,204
<u>143,777,792</u>	<u>150,779,892</u>	<u>1,763,028</u>
<u>(22,798,355)</u>	<u>(29,340,455)</u>	<u>12,167,963</u>
<u>14,965,000</u>	<u>32,910,000</u>	<u>7,440,982</u>
(7,833,355)	3,569,545	19,608,945
<u>216,603,256</u>	<u>216,603,256</u>	<u>(6,599,248)</u>
<u>\$ 208,769,901</u>	<u>\$ 220,172,801</u>	<u>\$ 13,009,696</u>

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

In accordance with the Code of Iowa, the City Council annually adopts a budget following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. The City's budget is prepared on a GAAP basis.

Formal and legal budgetary control is based upon nine major classes of expenditures/expenses known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business-type activities. Function expenditures/expenses required to be budgeted include expenditures/expenses 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 expenditures/expenses by fund, the legal level of control is at the aggregated functions level, not by fund. During the year, the budget amendment increased budgeted expenditures by \$7,002,100. This budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2018, expenditures in the public works, general government, capital projects and debt service functions exceeded the amounts budgeted.

City of Council Bluffs

Schedule of the City's Proportionate Share of the Net Pension Liability  
Iowa Public Employee's Retirement System and Municipal Fire and Police Retirement System  
Last Four Fiscal Years  
Required Supplementary Information

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Iowa Public Employees' Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's Collective Proportion of the Net Pension Liability	0.2164434%	0.2221247%	0.2207700%	0.2319287%
City's Collective Proportionate Share of the Net Pension Liability	\$ 14,418	\$ 13,979	\$ 10,907	\$ 8,857
City's Covered Payroll	\$ 16,148	\$ 15,940	\$ 15,129	\$ 15,175
City's Collective Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	89.29%	87.70%	72.09%	58.37%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.21%	81.82%	85.19%	87.61%

Municipal Fire and Police Retirement System of Iowa

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's Collective Proportion of the Net Pension Liability	5.813905%	5.917475%	5.879931%	5.824948%
City's Collective Proportionate Share of the Net Pension Liability	\$ 34,097	\$ 36,999	\$ 27,625	\$ 21,115
City's Covered Payroll	\$ 16,386	\$ 16,036	\$ 15,407	\$ 14,875
City's Collective Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	208.09%	230.72%	179.30%	141.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.60%	78.20%	83.04%	86.27%

In accordance with GASB Statement No. 68, the amount presented for each fiscal year were determined as of June 30<sup>th</sup> of the preceding year.

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

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Iowa Public Employee's Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily Required Contribution	\$ 1,442	\$ 1,442	\$ 1,423	\$ 1,351	\$ 1,355
Contributions in Relation to the Statutorily Required Contribution	<u>\$ 1,442</u>	<u>\$ 1,442</u>	<u>\$ 1,423</u>	<u>\$ 1,351</u>	<u>\$ 1,355</u>
Contribution Deficiency (Excess)	-	-	-	-	-
City's Covered Payroll	\$ 16,148	\$ 16,148	\$ 15,940	\$ 15,129	\$ 15,175
Contributions as a Percentage of Covered Payroll	8.93%	8.93%	8.93%	8.93%	8.93%

Municipal Fire and Police Retirement System of Iowa

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily Required Contribution	\$ 4,342	\$ 4,247	\$ 4,453	\$ 4,689	\$ 4,480
Contributions in Relation to the Statutorily Required Contribution	<u>\$ 4,342</u>	<u>\$ 4,247</u>	<u>\$ 4,453</u>	<u>\$ 4,689</u>	<u>\$ 4,480</u>
Contribution Deficiency (Excess)	-	-	-	-	-
City's Covered Payroll	\$ 16,908	\$ 16,386	\$ 16,036	\$ 15,407	\$ 14,875
Contributions as a Percentage of Covered Payroll	25.68%	25.92%	27.77%	30.43%	30.12%

City of Council Bluffs  
Schedule of the City Contributions  
Iowa Public Employee's Retirement System and Municipal Fire and Police Retirement System  
Last Ten Fiscal Years  
Required Supplementary Information

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<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,276	\$ 1,165	\$ 986	\$ 958	\$ 833
<u>\$ 1,276</u>	<u>\$ 1,165</u>	<u>\$ 986</u>	<u>\$ 958</u>	<u>\$ 833</u>
-	-	-	-	-
\$ 14,726	\$ 14,437	\$ 14,202	\$ 14,403	\$ 15,981
8.66%	8.07%	6.94%	6.65%	5.21%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 3,769	\$ 3,454	\$ 2,722	\$ 2,335	\$ 2,358
<u>\$ 3,769</u>	<u>\$ 3,454</u>	<u>\$ 2,722</u>	<u>\$ 2,335</u>	<u>\$ 2,358</u>
-	-	-	-	-
\$ 14,330	\$ 13,949	\$ 13,679	\$ 13,738	\$ 12,577
26.30%	24.76%	19.90%	17.00%	18.75%

## **Iowa Public Employees' Retirement System**

### *Changes of benefit terms:*

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

### *Changes of assumptions:*

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

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

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

- Decreased the inflation assumption from 3.25% to 3.00%
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

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

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

## **Municipal Fire and Police Retirement System of Iowa**

### *Changes of benefit terms:*

There were no significant changes of benefit terms.

### *Changes of assumptions:*

Postretirement mortality changed to the RP-2000 Blue Collar combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with five years projection of future mortality improvement with Scale BB.



City of Council Bluffs  
Schedule of Changes in the City's Total OPEB Liability, Related Ratios and Notes  
Year Ended June 30, 2018

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	2018
Service Cost	\$ 353,825
Interest Cost	135,388
Difference between expected and actual experiences	-
Changes in assumptions	511,863
Benefit payments	(229,369)
Net change in total OPEB liability	771,707
Total OPEB liability beginning of year, as restated	3,030,786
Total OPEB liability end of year	3,802,493
Covered-employee payroll	29,491,541
Total OPEB liability as a percentage of covered-employee payroll	12.89%

**Notes to Schedule of Changes in the Total OPEB Liability and Related Ratios**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

*Changes in benefit terms:*

There were no significant changes in benefit terms.

*Change in assumptions:*

Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Year ended June 30, 2018	3.58%
Year ended June 30, 2017	5.00%

Note: GASB 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

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Other Supplementary Information  
June 30, 2018  
**City of Council Bluffs**

## Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for specific revenues legally restricted to expenditure for particular purposes.

**The Road Use Tax Fund** accounts for the operation of street maintenance. Financing is provided by the City's share of state gasoline taxes received on a per capita basis.

**The Targeted Jobs Fund** accounts for tax withholding funds paid by employers to be directed toward economic development projects.

**The CDBG Grant Fund** accounts for community development grant and other resources to provide resources to community based organizations for program and administrative costs. Funding is provided by federal community development block grants and a portion of the recurring monthly payments from property owners in the program.

**The HOME Program Fund** accounts for loans made to participants in the community home loan program. Ongoing funding for this program is provided by recurring monthly payments of principal and interest from property owners in the program.

**The CD Installment Loan Fund** accounts for costs of property insurance and property tax on residential properties financed by the community home loan program. Funding for these expenses is provided by a portion of the recurring monthly payments from property owners in the program.

**The Mosquito Creek #22 Fund** accounts for costs of maintenance and operations in the Mosquito Creek drainage district. Funding is provided from assessments to the property owners in the district.

**The Sieck #32 Fund** accounts for costs of maintenance and operations in the Sieck drainage district. Funding is provided from assessments to the property owners in the district.

**The West Lewis #35 Fund** accounts for costs of maintenance and operations in the West Lewis drainage district. Funding is provided from assessments to the property owners in the district.

**The Lake Manawa SSMID Fund** accounts for the maintenance and repair operations of the Lake Manawa special improvement district, a retail and commercial area. Funding is provided by assessments to property owners within the district.

**The Library Memorial and Gifts Fund** accounts for supplemental costs of operations and acquisitions of materials for the Council Bluffs Public Library. Financing for the fund is provided by gifts and memorials from private citizens and organizations.

## Nonmajor Permanent Fund

Permanent Funds are used to report resources legally restricted to the extent only earnings, and not principal, may be used for purposes to support the City's programs.

**The Fairview Cemetery Perpetual Care Fund** accounts for funds received and held for improvements to the Fairview Cemetery.

	Special Revenue				
	Road Use Tax	Targeted Jobs	CDBG Grant	Home Program	CD Installment Loan
Assets					
Cash, Cash equivalents and pooled investments	\$ 9,261,240	\$ 69,000	\$ 989,925	\$ 117,380	\$ 113,202
Receivables					
Accounts (net)	-	45,288	-	-	-
Special and drainage assessments	-	-	-	-	-
Loans	-	-	145,769	-	99,589
Due from other governments	594,728	-	55,882	-	-
Inventories	972,197	-	-	-	-
Total Assets	<u>\$ 10,828,165</u>	<u>\$ 114,288</u>	<u>\$ 1,191,576</u>	<u>\$ 117,380</u>	<u>\$ 212,791</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 225,257	\$ 45,288	\$ 42,074	\$ 10,000	\$ 1,044
Salaries and benefits payable	134,727	-	11,208	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	<u>359,984</u>	<u>45,288</u>	<u>53,282</u>	<u>10,000</u>	<u>1,044</u>
Deferred inflows of resources:					
Unavailable revenues					
Other	-	-	26,250	-	-
Fund Balances					
Nonspendable					
Cementary perpetual care	-	-	-	-	-
Inventories	972,197	-	-	-	-
Restricted					
Street and sewer maintenance and improvements	9,495,984	-	-	-	-
Community development block grant	-	-	1,112,044	-	-
Other purposes	-	69,000	-	107,380	211,746
Unassigned	-	-	-	-	-
Total fund balances	<u>10,468,181</u>	<u>69,000</u>	<u>1,112,044</u>	<u>107,380</u>	<u>211,746</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,828,165</u>	<u>\$ 114,288</u>	<u>\$ 1,191,576</u>	<u>\$ 117,380</u>	<u>\$ 212,791</u>

City of Council Bluffs  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2018

Drainage Districts						Permanent	
Mosquito Creek #22	Sieck #32	West Lewis #35	Lake Manawa SSMID	Library Memorials and Gifts	Total	Fairview Cemetery Perpetual	Total
\$ 336,190	\$ 127,549	\$ 445,728	\$ 387,120	\$ -	\$ 11,847,335	\$ 61,360	\$ 11,908,695
-	-	-	-	-	45,288	-	45,288
72,158	36,416	64,977	-	-	173,551	-	173,551
-	-	-	-	-	245,357	-	245,357
652	686	1,821	-	-	653,770	-	653,770
-	-	-	-	-	972,197	-	972,197
<u>\$ 409,000</u>	<u>\$ 164,651</u>	<u>\$ 512,526</u>	<u>\$ 387,120</u>	<u>\$ -</u>	<u>\$ 13,937,497</u>	<u>\$ 61,360</u>	<u>\$ 13,998,857</u>
\$ -	\$ 3,276	\$ -	\$ 44,442	\$ 1,353	\$ 372,734	\$ -	\$ 372,734
627	627	627	-	-	147,815	-	147,815
-	-	-	-	11,631	11,631	-	11,631
<u>627</u>	<u>3,903</u>	<u>627</u>	<u>44,442</u>	<u>12,983</u>	<u>532,179</u>	<u>-</u>	<u>532,179</u>
<u>72,158</u>	<u>36,416</u>	<u>64,977</u>	<u>-</u>	<u>-</u>	<u>199,801</u>	<u>-</u>	<u>199,801</u>
-	-	-	-	-	-	61,360	61,360
-	-	-	-	-	972,197	-	972,197
-	-	-	-	-	9,495,984	-	9,495,984
-	-	-	-	-	1,112,044	-	1,112,044
336,215	124,332	446,922	342,678	-	1,638,275	-	1,638,275
-	-	-	-	(12,983)	(12,983)	-	(12,983)
<u>336,215</u>	<u>124,332</u>	<u>446,922</u>	<u>342,678</u>	<u>(12,983)</u>	<u>13,205,517</u>	<u>61,360</u>	<u>13,266,876</u>
<u>\$ 409,000</u>	<u>\$ 164,651</u>	<u>\$ 512,526</u>	<u>\$ 387,120</u>	<u>\$ -</u>	<u>\$ 13,937,497</u>	<u>\$ 61,360</u>	<u>\$ 13,998,857</u>

	Road Use Tax	Targeted Jobs	CDBG grant	Home Program	CD installment Loan
Revenues					
License and permits	\$ 88,140	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,727,171	-	827,918	440,000	-
Charge for service	4,100	-	3,130	-	-
Special and drainage assessments	-	-	-	-	-
Miscellaneous	83,693	372,345	181	29,999	(9,454)
Total revenues	<u>7,903,103</u>	<u>372,345</u>	<u>831,230</u>	<u>469,999</u>	<u>(9,454)</u>
Expenditures					
Current					
Public safety	-	-	-	-	-
Public works	7,904,827	-	-	-	-
Culture and recreation	-	-	-	-	-
Community and economic development	-	334,345	905,680	94,819	19,331
Total expenditures	<u>7,904,827</u>	<u>334,345</u>	<u>905,680</u>	<u>94,819</u>	<u>19,331</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,724)</u>	<u>38,000</u>	<u>(74,451)</u>	<u>375,180</u>	<u>(28,785)</u>
Other Financing Sources					
Transfers In	3,308,804	-	-	-	232,873
Transfers Out	-	-	(118,849)	-	-
Total other financing sources (uses)	<u>3,308,804</u>	<u>-</u>	<u>(118,849)</u>	<u>-</u>	<u>232,873</u>
Net Change in Fund Balances	3,307,079	38,000	(193,300)	375,180	204,088
Fund balances Beginning of Year, as restated	<u>7,161,102</u>	<u>31,000</u>	<u>1,305,344</u>	<u>(267,800)</u>	<u>7,658</u>
Fund Balances End of Year	<u>\$ 10,468,181</u>	<u>\$ 69,000</u>	<u>\$ 1,112,044</u>	<u>\$ 107,380</u>	<u>\$ 211,746</u>

City of Council Bluffs  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2018

non						Permanent	
Drainage Districts			Lake	Library		Fairview	
Mosquito		West	Manawa	Memorials		Cemetery	
Creek #22	Sieck #32	Lewis #35	SSMID	and Gifts	Total	Perpetual	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,140	\$ -	\$ 88,140
-	-	-	6,772	-	9,001,861	-	9,001,861
-	-	-	-	-	7,230	-	7,230
71,500	36,636	64,600	132,410	-	305,146	-	305,146
-	-	-	-	57,024	533,788	320	534,108
71,500	36,636	64,600	139,182	57,024	9,936,164	320	9,936,484
30,901	33,114	14,667	-	-	78,681	-	78,681
-	-	-	-	-	7,904,827	-	7,904,827
-	-	-	-	248,509	248,509	-	248,509
-	-	-	75,116	-	1,429,291	-	1,429,291
30,901	33,114	14,667	75,116	248,509	9,661,309	-	9,661,309
40,599	3,522	49,933	64,066	(191,486)	274,855	320	275,175
-	-	-	-	-	3,541,677	-	3,541,677
-	-	-	-	(6,100)	(124,949)	-	(124,949)
-	-	-	-	(6,100)	3,416,727	-	3,416,727
40,599	3,522	49,933	64,066	(197,586)	3,691,582	320	3,691,902
295,616	120,810	396,989	278,613	184,603	9,513,935	61,040	9,574,975
\$ 336,215	\$ 124,332	\$ 446,922	\$ 342,679	\$ (12,983)	\$ 13,205,517	\$ 61,360	\$ 13,266,877



City of Council Bluffs  
Council Bluffs Public Library Foundation  
Financial Statements  
Year Ended June 30, 2018

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Council Bluffs Public Library Foundation Financial Statements:

Statement of Net Position

Assets

Current Assets

Cash	\$ 22,757
Investments	10,121,973
Bequest receivable	188,907
Total assets	<u>10,333,637</u>

Net Position

Restricted - Nonexpendable	41,635
Restricted - Expendable	10,292,002
Total net position	<u>\$ 10,333,637</u>

Statement of Revenues, Expenses, and Changes in Net Position

Operating Revenues

Contributions	<u>\$ 613,710</u>
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Operating Expenses

Contributions to City	235,313
Miscellaneous	10,649
Total operating expenses	<u>245,962</u>

Operating Income	367,747
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Non-Operating Revenue

Investment earnings	<u>677,325</u>
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Change in Net Position	1,045,072
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Net Position Beginning of Year	9,288,565
Net Position End of Year	<u>\$ 10,333,637</u>

Statistical Section (Unaudited)  
June 30, 2018

**City of Council Bluffs**

This part of the City of Council Bluffs' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

<u><b>Contents</b></u>	<u><b>Schedule</b></u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1-4
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most Significant local revenue source, the property tax.	5-9
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	10-14
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	15-16
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and the activities it performs.	17-19

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

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	2018	2017	2016	2015
Governmental Activities				
Net investment in capital assets	\$ 292,236,238	\$ 257,012,906	\$ 244,666,094	\$ 234,964,843
Restricted	35,171,789	45,270,638	44,378,329	31,773,393
Unrestricted	(23,003,423)	(24,356,226)	(29,586,558)	(40,249,786)
Total Governmental Activities Net Position	<u>\$ 304,404,604</u>	<u>\$ 277,927,318</u>	<u>\$ 259,457,865</u>	<u>\$ 226,488,450</u>
Business-Type Activities				
Net investment in capital assets	\$ 156,034,553	\$ 153,340,629	\$ 150,532,508	\$ 144,959,497
Unrestricted	7,072,937	6,561,888	5,810,640	5,739,898
Total Business-Type Activities Net Position	<u>\$ 163,107,489</u>	<u>\$ 159,902,517</u>	<u>\$ 156,343,148</u>	<u>\$ 150,699,395</u>
Primary Government				
Net investment in capital assets	\$ 448,270,791	\$ 410,353,535	\$ 395,198,602	\$ 379,924,340
Restricted	35,171,789	45,270,638	44,378,329	31,773,393
Unrestricted	(15,930,486)	(17,794,338)	(23,775,918)	(34,509,888)
Total Primary Government Net Position	<u>\$ 467,512,093</u>	<u>\$ 437,829,835</u>	<u>\$ 415,801,013</u>	<u>\$ 377,187,845</u>

City of Council Bluffs  
Schedule 1 – Net Position by Component  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

2014	2013	2012	2011	2010	2009
\$ 246,057,967	\$ 242,739,159	\$ 239,751,252	\$ 231,096,351	\$ 219,535,725	\$ 212,224,136
25,626,688	30,005,228	35,772,486	30,061,361	23,003,292	21,301,756
(12,404,934)	(7,197,379)	(7,121,573)	(10,787,191)	(263,805)	(4,916,787)
<u>\$ 259,279,721</u>	<u>\$ 265,547,008</u>	<u>\$ 268,402,165</u>	<u>\$ 250,370,521</u>	<u>\$ 242,275,212</u>	<u>\$ 228,609,105</u>
\$ 140,083,921	\$ 131,121,021	\$ 131,806,236	\$ 128,435,537	\$ 118,755,228	\$ 107,488,837
5,623,922	6,135,403	1,660,104	2,448,896	5,261,436	9,469,103
<u>\$ 145,707,843</u>	<u>\$ 137,256,424</u>	<u>\$ 133,466,340</u>	<u>\$ 130,884,433</u>	<u>\$ 124,016,664</u>	<u>\$ 116,957,940</u>
\$ 386,141,888	\$ 373,860,180	\$ 371,557,488	\$ 359,531,888	\$ 338,290,953	\$ 319,712,973
25,626,688	30,005,228	35,772,486	30,061,361	23,003,292	21,301,756
(6,781,012)	(1,061,976)	(5,461,469)	(8,338,295)	4,997,631	4,552,316
<u>\$ 404,987,564</u>	<u>\$ 402,803,432</u>	<u>\$ 401,868,505</u>	<u>\$ 381,254,954</u>	<u>\$ 366,291,876</u>	<u>\$ 345,567,045</u>

	2018	2017	2016	2015
Expenses				
Governmental Activities				
Public safety	\$ 33,774,151	\$ 32,875,871	\$ 32,306,014	\$ 30,124,650
Public works	11,087,605	21,559,209	17,093,394	16,468,963
Health and social services	541,850	113,485	727,678	638,134
Culture and recreation	13,517,440	14,276,235	16,375,706	15,348,323
Community and economic development	11,736,307	13,635,684	8,730,016	17,476,764
General government	14,342,124	10,182,146	14,200,473	15,571,464
Interest on long term debt	1,874,944	1,820,873	2,108,862	1,750,993
Total Governmental Activities Expenses	<u>86,874,421</u>	<u>94,463,503</u>	<u>91,542,143</u>	<u>97,379,291</u>
Business-Type Activities				
Sewer system and sewage disposal	9,996,297	8,978,896	9,601,503	9,365,727
Refuse and disposal	5,437,869	5,416,587	5,480,632	5,449,198
Other	-	-	-	-
Total Business-Type Activities Expenses	<u>15,434,167</u>	<u>14,395,483</u>	<u>15,082,135</u>	<u>14,814,925</u>
Total Primary Government Expenses	<u>\$ 102,308,588</u>	<u>\$ 108,858,986</u>	<u>\$ 106,624,278</u>	<u>\$ 112,194,216</u>
Program Revenues				
Governmental Activities				
Charges for service:				
Public safety	\$ 8,577,055	\$ 3,911,816	\$ 4,246,795	\$ 6,781,118
Public works	321,237	477,870	339,287	260,674
Health and social services	71,663	108,662	125,267	204,936
Culture and recreation	5,182,883	4,894,254	5,506,381	5,311,670
Community and economic development	871,668	595,836	835,578	773,600
General government	5,899,804	5,272,281	4,999,209	4,565,622
Interest on long term debt	-	-	-	-
Operating grants and contributions	11,199,345	14,842,261	13,620,858	14,683,571
Capital grants and contributions	21,525,788	21,156,838	34,746,417	8,392,730
Total Governmental Activities Program Revenues	<u>53,649,443</u>	<u>51,259,818</u>	<u>64,419,792</u>	<u>40,973,921</u>
Business-Type Activities				
Charges for service:				
Sanitary sewer	6,933,590	6,514,215	5,955,328	5,141,442
Refuse and disposal	5,627,830	5,729,880	5,654,115	5,757,378
Other	-	-	-	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total Business-Type Activities Program Revenues	<u>12,561,419</u>	<u>12,244,095</u>	<u>11,609,443</u>	<u>10,898,820</u>
Total Primary Government Program Revenues	<u>\$ 66,210,862</u>	<u>\$ 63,503,913</u>	<u>\$ 76,029,235</u>	<u>\$ 51,872,741</u>
Net (Expense)/Revenue				
Governmental activities	\$ (33,224,978)	\$ (43,203,685)	\$ (27,122,351)	\$ (56,405,370)
Business-type activities	<u>(2,872,748)</u>	<u>(2,151,388)</u>	<u>(3,472,692)</u>	<u>(3,916,105)</u>
Total Primary Government Net Expense	<u>\$ (36,097,725)</u>	<u>\$ (45,355,073)</u>	<u>\$ (30,595,043)</u>	<u>\$ (60,321,475)</u>

City of Council Bluffs  
Schedule 2 – Changes in Net Position  
For the Last Ten Fiscal Years  
(Accrual Basis of Accounting)

2014	2013	2012	2011	2010	2009
\$ 31,070,833	\$ 30,176,722	\$ 28,913,039	\$ 28,501,970	\$ 26,540,090	\$ 25,796,311
15,609,496	13,994,363	12,088,663	12,492,324	11,298,900	11,071,569
676,455	649,660	516,001	573,385	550,421	563,295
14,374,266	11,472,144	8,733,154	11,915,556	8,348,868	9,504,036
10,386,218	10,053,869	7,809,473	7,816,996	6,801,616	7,514,563
15,094,903	21,785,632	26,117,159	14,435,524	10,959,589	10,555,074
1,600,705	1,320,753	2,057,277	2,119,475	2,158,068	2,611,834
<u>88,812,876</u>	<u>89,453,143</u>	<u>86,234,766</u>	<u>77,855,230</u>	<u>66,657,552</u>	<u>67,616,682</u>
9,085,454	8,511,229	8,468,164	8,325,469	7,231,802	8,560,437
5,394,055	4,953,069	4,895,323	4,652,239	4,518,258	4,386,055
-	-	-	-	67,195	2,500
<u>14,479,509</u>	<u>13,464,298</u>	<u>13,363,487</u>	<u>12,977,708</u>	<u>11,817,255</u>	<u>12,948,992</u>
<u>\$ 103,292,385</u>	<u>\$ 102,917,441</u>	<u>\$ 99,598,253</u>	<u>\$ 90,832,938</u>	<u>\$ 78,474,807</u>	<u>\$ 80,565,674</u>
\$ 4,042,165	\$ 3,714,888	\$ 3,911,323	\$ 3,783,890	\$ 4,320,041	\$ 3,059,464
380,451	426,878	259,818	432,461	467,447	927,074
214,352	223,651	106,368	75,729	106,412	51,734
4,480,358	3,735,755	1,176,034	1,366,821	1,525,874	1,467,869
745,089	788,312	785,428	816,575	797,523	853,071
5,095,615	4,351,014	3,686,329	2,888,110	3,575,089	3,448,875
-	-	-	-	108,432	-
11,770,641	10,902,095	22,012,492	12,021,377	10,296,448	11,473,259
3,457,434	3,891,282	11,925,631	10,968,177	10,812,521	22,074,207
<u>30,186,105</u>	<u>28,033,875</u>	<u>43,863,423</u>	<u>32,353,140</u>	<u>32,009,787</u>	<u>43,355,553</u>
4,945,306	5,219,683	5,033,254	5,290,548	5,452,663	5,292,190
5,539,480	5,000,428	5,458,948	5,211,310	4,654,118	4,595,669
-	-	-	-	41,479	28,216
9,691	-	-	33,257	247,134	369,002
<u>-</u>	<u>2,182,683</u>	<u>750,000</u>	<u>369,760</u>	<u>-</u>	<u>2,732,966</u>
<u>10,494,477</u>	<u>12,402,794</u>	<u>11,242,202</u>	<u>10,904,875</u>	<u>10,395,394</u>	<u>13,018,043</u>
<u>\$ 40,680,582</u>	<u>\$ 40,436,669</u>	<u>\$ 55,105,625</u>	<u>\$ 43,258,015</u>	<u>\$ 42,405,181</u>	<u>\$ 56,373,596</u>
\$ (58,626,771)	\$ (61,419,268)	\$ (42,371,343)	\$ (45,502,090)	\$ (34,647,765)	\$ (24,261,129)
<u>(3,985,032)</u>	<u>(1,061,504)</u>	<u>(2,121,285)</u>	<u>(2,072,833)</u>	<u>(1,421,861)</u>	<u>69,051</u>
<u>\$ (62,611,803)</u>	<u>\$ (62,480,772)</u>	<u>\$ (44,492,628)</u>	<u>\$ (47,574,923)</u>	<u>\$ (36,069,626)</u>	<u>\$ (24,192,078)</u>

	2018	2017	2016	2015
General Revenue and Other Changes in Net Position				
Governmental Activities				
Property tax levied for general purposes	\$ 37,232,760	\$ 36,523,359	\$ 34,568,770	\$ 32,682,818
Property tax levied for debt service	5,965,762	5,821,780	5,840,540	6,109,993
Tax increment financing	4,764,496	3,595,822	4,845,542	5,966,145
Local option sales tax	9,110,364	9,244,522	8,373,886	11,394,035
Hotel motel tax	2,770,278	2,679,842	2,805,846	2,889,262
Gaming wager tax	3,032,676	2,992,120	3,079,108	3,091,006
Other city tax	3,105,127	3,040,308	3,642,031	4,310,624
Commercial/Industrial replacement	1,985,426	1,999,663	2,207,727	1,071,331
Unrestricted investment earnings	-	-	247,577	294,173
Miscellaneous	979,373	1,434,680	1,810,130	3,402,514
Gain on disposition of capital assets	56,520	2,153	-	-
Transfers	(6,084,302)	(5,661,111)	(9,076,531)	(11,562,737)
Total Governmental Activities	62,918,481	61,673,138	58,344,626	59,649,164
Business-Type Activities				
Local option sales tax	-	-	-	-
Unrestricted investment earnings	-	-	-	-
Miscellaneous	-	7,485	7,065	7,065
Gain on disposition of capital assets	35,718	42,161	32,848	13,932
Transfers	6,084,302	5,661,111	9,076,531	11,562,737
Total Business-Type Activities	6,120,020	5,710,757	9,116,444	11,583,734
Total Primary Government	\$ 69,038,501	\$ 67,383,895	\$ 67,461,070	\$ 71,232,898
Changes in Net Position				
Governmental activities	\$ 29,693,503	\$ 18,469,453	\$ 31,222,275	\$ 3,243,794
Business-type activities	3,247,272	3,559,369	5,643,752	7,667,629
Total Primary Government	\$ 32,940,776	\$ 22,028,822	\$ 36,866,027	\$ 10,911,423



City of Council Bluffs  
Schedule 2 – Changes in Net Position  
For the Last Ten Fiscal Years  
(Accrual Basis of Accounts)

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 32,503,566	\$ 31,858,165	\$ 32,146,836	\$ 30,867,270	\$ 29,870,765	\$ 26,464,281
6,327,266	6,940,528	6,706,224	7,006,599	7,210,156	6,804,838
5,466,119	5,251,542	4,780,377	6,058,673	3,223,820	4,983,734
8,921,770	7,911,136	8,410,893	8,589,061	7,024,557	3,540,379
2,679,437	2,539,232	2,579,387	2,269,329	2,200,766	2,263,735
3,125,722	3,539,033	3,695,712	3,670,039	3,821,147	4,199,317
3,490,785	3,463,114	3,646,472	3,543,543	2,700,871	3,174,102
-	-	-	-	-	-
266,405	238,082	168,082	279,466	341,243	733,812
2,006,609	1,672,512	2,967,288	116,206	91,724	132,778
-	-	-	-	-	-
<u>(12,428,195)</u>	<u>(4,849,233)</u>	<u>(4,698,284)</u>	<u>(8,802,887)</u>	<u>(11,320,521)</u>	<u>(4,104,134)</u>
<u>52,359,484</u>	<u>58,564,111</u>	<u>60,402,987</u>	<u>53,597,299</u>	<u>45,164,528</u>	<u>48,192,842</u>
-	-	-	-	-	4,646,303
-	-	-	180	1,423	49,787
2,355	2,355	2,355	10,397	85,790	82,562
5,901	-	2,553	127,138	-	2,445
<u>12,428,195</u>	<u>4,849,233</u>	<u>4,698,284</u>	<u>8,802,887</u>	<u>11,320,521</u>	<u>4,104,134</u>
<u>12,436,451</u>	<u>4,851,588</u>	<u>4,703,192</u>	<u>8,940,602</u>	<u>11,407,734</u>	<u>8,885,231</u>
<u>\$ 64,795,935</u>	<u>\$ 63,415,699</u>	<u>\$ 65,106,179</u>	<u>\$ 62,537,901</u>	<u>\$ 56,572,262</u>	<u>\$ 57,078,073</u>
\$ (6,267,287)	\$ (2,855,157)	\$ 18,031,644	\$ 8,095,209	\$ 10,516,763	\$ 23,931,713
<u>8,451,419</u>	<u>3,790,084</u>	<u>2,581,907</u>	<u>6,867,769</u>	<u>9,985,873</u>	<u>8,954,282</u>
<u>\$ 2,184,132</u>	<u>\$ 934,927</u>	<u>\$ 20,613,551</u>	<u>\$ 14,962,978</u>	<u>\$ 20,502,636</u>	<u>\$ 32,885,995</u>

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	2018	2017	2016	2015
General Fund				
Unreserved	\$ -	\$ -	\$ -	\$ -
Reserved	-	-	-	-
Nonspendable	4,238,115	5,698,516	1,259,388	1,739,776
Restricted	1,706,019	4,540,791	5,274,353	3,836,594
Unassigned	17,234,082	13,597,231	14,044,979	15,848,353
Total General Fund	<u>\$ 23,178,215</u>	<u>\$ 23,836,538</u>	<u>\$ 20,578,720</u>	<u>\$ 21,424,723</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Nonspendable	1,033,556	1,073,586	1,056,630	1,122,907
Restricted	45,876,219	35,577,672	26,798,917	33,420,995
Unassigned	(12,983)	(267,800)	(1,588,060)	-
Total All Government Funds	<u>\$ 46,896,793</u>	<u>\$ 36,383,458</u>	<u>\$ 26,267,487</u>	<u>\$ 34,543,902</u>
Total Governmental Funds	<u>\$ 70,075,008</u>	<u>\$ 60,219,996</u>	<u>\$ 46,846,207</u>	<u>\$ 55,968,625</u>

Note: In 2011, the City implemented new accounting presentations under GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which requires new presentation of fund balances.

City of Council Bluffs  
Schedule 3 – Fund Balances of Governmental Funds  
For the Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

2014	2013	2012	2011	2010	2009
\$ -	\$ -	\$ -	\$ -	\$ 2,727,002	\$ 2,543,090
-	-	-	-	12,639,788	7,710,769
1,773,540	1,817,606	1,814,002	2,814,123	-	-
5,233,950	5,681,823	8,976,226	7,125,557	-	-
12,313,458	14,793,480	13,158,934	10,859,733	-	-
<u>\$ 19,320,948</u>	<u>\$ 22,292,909</u>	<u>\$ 23,949,162</u>	<u>\$ 20,799,413</u>	<u>\$ 15,366,790</u>	<u>\$ 10,253,859</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,662,488	\$ 13,998,654
-	-	-	-	17,211,816	15,814,057
-	-	-	-	(271,325)	-
-	-	-	-	(3,673,134)	1,640,977
1,047,663	904,790	1,121,924	1,189,228	-	-
26,939,241	32,107,949	26,298,322	23,406,432	-	-
(91,975)	-	(6,134,110)	(8,275,436)	-	-
<u>\$ 27,894,929</u>	<u>\$ 33,012,739</u>	<u>\$ 21,286,136</u>	<u>\$ 16,320,224</u>	<u>\$ 19,929,845</u>	<u>\$ 31,453,688</u>
<u>\$ 47,215,877</u>	<u>\$ 55,305,648</u>	<u>\$ 45,235,298</u>	<u>\$ 37,119,637</u>	<u>\$ 35,296,635</u>	<u>\$ 41,707,547</u>

	2018	2017	2016	2015
Revenues				
Property tax	\$ 43,195,224	\$ 41,921,743	\$ 40,275,978	\$ 39,380,229
Tax increment financing	4,764,496	3,595,822	4,845,542	5,966,145
Other city tax	21,538,534	18,085,806	18,238,768	21,108,930
Licenses and permits	5,773,976	5,169,186	4,317,612	7,092,387
Use of money and property	1,169,285	2,177,534	972,078	928,968
Intergovernmental	22,110,797	28,225,302	31,249,447	17,402,351
Local Grants	7,738,704			
Charges for service	6,442,231	7,436,609	8,201,411	7,762,686
Special and drainage assessments	305,146	303,855	304,272	295,971
Miscellaneous	6,244,561	12,918,740	10,544,509	11,410,345
Total	<u>119,282,952</u>	<u>119,834,597</u>	<u>118,949,617</u>	<u>111,348,012</u>
Expenditures				
Operating				
Public safety	33,135,638	35,412,513	32,951,305	32,591,928
Public works	9,771,341	11,414,463	13,006,548	8,194,438
Health and social services	553,808	583,813	700,896	662,595
Culture and recreation	12,007,442	12,042,346	13,215,594	12,903,068
Community and economic development	4,793,219	4,881,613	6,739,013	13,099,040
General government	14,571,617	14,364,151	14,764,869	15,889,942
Debt service				
Principal	16,027,105	7,902,105	12,397,105	12,237,105
Interest	1,615,322	1,468,432	1,797,113	1,724,014
Debt related expense	43,927	124,208	5,511	616,446
Capital projects	41,063,277	27,485,199	31,463,466	19,383,101
Total	<u>133,582,697</u>	<u>115,678,843</u>	<u>127,041,420</u>	<u>117,301,677</u>
Excess (Deficit) of Revenue Over (Under) Expenditures	<u>(14,299,745)</u>	<u>4,155,754</u>	<u>(8,091,803)</u>	<u>(5,953,665)</u>
Other Financing Sources (Uses)				
General obligation bonds issued	25,875,000	8,905,000	-	17,715,000
General obligation capital loan notes issued	-	-	-	-
Premium (discount) on general obligation bonds/notes issued	1,967,362	313,035	-	591,413
Urban renewal note issued	-	-	-	-
Term loan note issued	-	-	-	-
HUD loan proceeds	-	-	-	-
Sale of capital assets	-	-	-	-
Capital lease purchase agreement	-	-	-	-
General obligation bonds/notes refunded	6,270,000	-	-	-
Urban renewal revenue note redeemed	-	-	-	-
Transfers in	13,962,604	7,076,147	2,444,419	3,386,922
Transfers out	(13,844,004)	(7,076,147)	(2,444,419)	(6,986,922)
Total Other Financing Sources (Uses)	<u>34,230,962</u>	<u>9,218,035</u>	<u>-</u>	<u>14,706,413</u>
Net Change in Fund Balances	<u>\$ 19,931,216</u>	<u>\$ 13,373,789</u>	<u>\$ (8,091,803)</u>	<u>\$ 8,752,748</u>
Debt Service as a Percentage of Noncapital Expenditures	19.4%	13.0%	13.6%	12.6%

City of Council Bluffs  
Schedule 4 – Changes in Fund Balances of Governmental Funds  
For the Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

2014	2013	2012	2011	2010	2009
\$ 38,953,560	\$ 38,696,748	\$ 38,829,292	\$ 37,867,393	\$ 37,103,962	\$ 33,308,384
5,466,119	5,251,749	4,780,170	6,059,684	3,222,809	4,983,734
18,217,714	17,857,809	17,790,350	17,937,503	15,726,929	13,203,713
4,377,773	4,213,087	3,529,560	3,289,876	3,199,381	3,345,559
870,341	895,147	829,778	922,502	968,615	1,422,391
13,460,987	13,479,981	25,879,633	20,417,261	13,332,409	10,693,866
6,873,760	5,761,464	3,295,521	3,561,999	3,543,339	3,827,025
293,198	292,432	295,695	161,225	341,278	220,241
8,084,758	7,823,739	12,459,968	6,059,423	7,399,559	6,319,096
<u>96,598,210</u>	<u>94,272,156</u>	<u>107,689,967</u>	<u>96,276,866</u>	<u>84,838,281</u>	<u>77,324,009</u>
30,955,660	29,365,778	28,235,501	27,054,108	25,267,311	24,800,095
7,807,055	7,679,021	5,945,192	7,116,807	6,354,312	6,974,369
646,717	609,935	584,156	544,420	524,986	515,800
11,381,218	9,517,123	6,347,573	6,188,577	6,029,643	7,180,312
7,365,202	6,743,807	5,399,216	5,525,461	4,346,981	5,181,333
18,352,414	15,924,535	26,036,435	13,862,324	10,022,944	9,146,234
22,065,526	12,746,667	7,161,667	7,354,755	10,374,393	9,518,793
1,824,213	1,989,654	2,063,224	2,077,776	2,171,805	2,604,476
78,641	275,202	121,321	39,243	85,635	24,157
23,528,484	17,602,500	21,841,438	33,015,979	29,890,156	19,216,601
<u>124,005,130</u>	<u>102,454,222</u>	<u>103,735,723</u>	<u>102,779,450</u>	<u>95,068,166</u>	<u>85,162,170</u>
<u>(27,406,920)</u>	<u>(8,182,066)</u>	<u>3,954,244</u>	<u>(6,502,584)</u>	<u>(10,229,885)</u>	<u>(7,838,161)</u>
7,630,000	14,880,000	3,165,000	7,300,000	3,685,000	9,600,000
-	2,535,000	4,095,000	-	-	-
315,046	949,057	109,056	(5,981)	60,965	16,484
-	-	-	14,500,000	-	-
11,600,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	120,302
-	-	(3,165,000)	-	(3,700,000)	(2,400,000)
-	-	-	(14,326,210)	-	-
11,490,611	9,028,345	10,910,089	9,870,682	15,429,490	18,290,724
<u>(11,718,508)</u>	<u>(9,139,986)</u>	<u>(10,952,728)</u>	<u>(9,012,905)</u>	<u>(14,583,631)</u>	<u>(17,400,670)</u>
<u>19,317,149</u>	<u>18,252,416</u>	<u>4,161,417</u>	<u>8,325,586</u>	<u>891,824</u>	<u>8,226,840</u>
<u>\$ (8,089,771)</u>	<u>\$ 10,070,350</u>	<u>\$ 8,115,661</u>	<u>\$ 1,823,002</u>	<u>\$ (9,338,061)</u>	<u>\$ 388,679</u>
20.8%	16.0%	10.5%	11.3%	16.0%	17.1%

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Fiscal Year	Property Tax	Local Option Sales Tax	Hotel Motel Tax	Utility Excise Tax
2009	\$ 33,269,119	\$ 8,186,682	\$ 2,263,735	\$ 3,195,266
2010	37,080,921	7,024,557	2,200,766	3,324,177
2011	37,867,393	8,589,061	2,269,329	3,312,717
2012	38,853,060	8,410,893	2,579,387	3,373,996
2013	38,798,693	7,911,136	2,539,232	3,374,122
2014	38,830,832	8,921,770	2,679,437	3,490,785
2015	38,792,811	11,394,035	2,889,262	4,310,624
2016	40,409,310	8,373,886	2,805,846	3,642,031
2017	42,345,139	9,244,522	2,679,842	3,040,308
2018	43,198,522	9,110,364	2,770,278	3,105,127

City of Council Bluffs  
Schedule 5 – Governmental Activities Tax Revenues By Source  
For the Last Ten Fiscal Years  
Year Ended June 30, 2018

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Gaming Wager Tax	Pari-mutuel Wager Tax	Total
\$ 4,199,317	\$ 72,282	\$ 51,186,401
3,821,147	35,784	53,487,352
3,670,039	96,357	55,804,896
3,695,712	135,659	57,048,707
3,539,033	88,992	56,251,208
3,059,131	66,591	57,048,546
3,007,350	83,656	60,477,738
3,036,726	42,382	58,310,181
2,985,118	7,002	60,301,931
2,995,861	36,815	61,216,968

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Assessment Date January 1,	Fiscal Years Ended June 30,	Residential	Commercial	Industrial	Railroad	Utilities
2007	2009	\$ 964.8	\$ 797.5	\$ 69.0	\$ 9.7	\$ 206.0
2008	2010	1,016.8	867.8	71.5	9.4	208.3
2009	2011	1,060.7	950.1	76.4	10.2	202.0
2010	2012	1,107.1	970.5	77.2	11.0	209.3
2011	2013	1,106.9	954.8	73.5	13.0	208.6
2012	2014	1,156.8	928.7	78.8	14.3	208.6
2013	2015	1,201.3	890.6	85.2	14.3	222.0
2014	2016	1,240.3	904.9	80.5	13.8	226.7
2015	2017	1,248.4	853.6	83.4	15.2	199.6
2016	2018	1,297.0	839.2	83.1	16.8	191.7

Source: Pottawattamie County Assessor and City of Council Bluffs budget.  
Does not include tax-exempt property.

\*Tax Rates per \$1,000 of taxable valuation



City of Council Bluffs  
Schedule 6 – Assessed and Taxable Value of Property  
For the Last Ten Fiscal Years  
(Expressed in Millions)

<u>Other</u>		<u>Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate *</u>	<u>Total Assessed Value</u>	<u>Total Taxable Value as % of Assessed Value</u>
\$	-	\$ (6.6)	\$ 2,040.4	\$ 18.0879	\$ 4,428.8	46.1%
	-	(6.5)	2,167.3	17.9732	4,142.7	52.3%
	-	(6.4)	2,293.0	17.8511	4,367.6	52.5%
	-	(6.3)	2,368.8	17.8511	4,352.6	54.4%
	-	(6.2)	2,350.6	17.8504	4,253.2	55.3%
1.2		(6.0)	2,382.4	17.7500	4,385.5	54.3%
1.1		(5.9)	2,408.6	17.7500	4,373.8	55.1%
1.1		(5.6)	2,461.7	17.7500	4,598.9	53.5%
1.1		(5.3)	2,396.0	17.7500	4,658.9	51.4%
1.1		(5.1)	2,423.8	17.9072	4,839.0	50.1%

Fiscal Years Ended	City of Council Bluffs, Iowa			Pottawattamie County, Iowa			Overlapping
	Operating Levy Rate *	Debt Service Levy Rate *	Total City Levy Rate *	Operating Levy Rate *	Debt Service Levy Rate *	Total County Levy Rate *	
2009	\$ 14.5879	\$ 3.5000	\$ 18.0879	\$ 6.4546	\$ 0.5352	\$ 6.9898	
2010	14.5120	3.4612	17.9732	6.4472	0.8319	7.2791	
2011	14.7430	3.1081	17.8511	6.4621	0.9279	7.3900	
2012	14.9121	2.9390	17.8511	6.5070	0.8674	7.3744	
2013	14.8234	3.0270	17.8504	6.6585	0.8595	7.5180	
2014	15.0209	2.7291	17.7500	6.8790	0.7878	7.6668	
2015	15.1607	2.5893	17.7500	8.0906	0.8342	8.9248	
2016	15.3000	2.4500	17.7500	7.7709	0.9203	8.6912	
2017	15.5428	2.2072	17.7500	7.5537	0.7932	8.3468	
2018	15.5428	2.3644	17.9072	7.5502	0.5956	8.1458	
Year Over Year Change in Levy Rate	City of Council Bluffs			Pottawattamie County	Council Bluffs Community Schools		
2009	-0.6%			1.0%	0.7%		
2010	-0.6%			4.1%	0.0%		
2011	-0.7%			1.5%	10.6%		
2012	0.0%			-0.2%	0.0%		
2013	0.0%			1.9%	-7.7%		
2014	-0.6%			2.0%	0.0%		
2015	0.0%			16.4%	-0.6%		
2016	0.0%			-2.6%	-1.2%		
2017	0.0%			-4.0%	0.0%		
2018	0.9%			-2.4%	0.9%		

Source: City of Council Bluffs tax rates from the Iowa Department of Management tax levy certification reports;  
County Auditor tax levy reports; Pottawattamie County - other overlapping jurisdictions.

\* Per \$1,000 of taxable valuation

City of Council Bluffs  
Schedule 7 – Direct and Overlapping Governments  
For the Last Ten Fiscal Years

Rates

Council Bluffs Community School District

Operating Levy Rate *	Debt Service Levy Rate *	Total (CB) School Levy Rate *	Iowa Western Comm. College and other levies *	Total Direct & Overlapping Levy Rates *
\$ 16.1872	\$ 0.6135	\$ 16.8007	\$ 1.2064	\$ 43.0848
16.1500	0.6503	16.8003	1.2705	43.3231
18.0591	0.5273	18.5864	1.1381	44.9656
18.0768	0.5084	18.5852	1.1498	44.9605
16.6510	0.5066	17.1576	1.4623	43.9883
16.6658	0.4918	17.1576	1.3611	43.9355
16.5767	0.4809	17.0576	1.5487	45.2811
16.6194	0.2373	16.8567	1.5038	44.8017
16.8569	-	16.8569	1.8869	44.8406
17.0031	-	17.0031	1.7266	44.7827
		All Other Levies	Total Tax Levy	
		-7.2%	0.0%	
		5.3%	0.6%	
		-10.4%	3.8%	
		1.0%	0.0%	
		27.2%	-2.2%	
		-6.9%	-0.1%	
		13.8%	3.1%	
		-2.9%	-1.1%	
		25.5%	0.1%	
		-8.5%	-0.1%	

		2018		
Taxpayer	Also Known As	Taxable Value 01/01/2017	Rank	% of Total Taxable Value
Mid American Energy*	formally Mid American Production*	\$ 138.6	1	5.09%
HBR Reality Company, Inc.	Horseshoe Casino	69.5	2	2.55%
Gable Corp.	Google	63.9	3	2.35%
Pinnacle Entertainment, Inc.	Ameristar Casino	51.8	4	1.90%
Harrah's Council Bluffs LLC	Harrahs Casino	49.0	5	1.80%
W-PT Metro Center Owner VIII LLC	Metro Crossing	37.8	6	1.39%
Walmart Real Estate Business		32.1	7	1.18%
Ootzie Properties-CB LLC	Ootzie Properties	24.3	8	0.89%
Tetra LLC	Google	22.0	9	0.81%
Menards Inc.		16.8	10	0.62%
Dearborn Properties, LLC	Mall of the Bluffs	-	-	-
Bass Pro Shops		-	-	-
Blue Star Foods	ConAgra Foods	-	-	-
CBV Limited Ptsp		-	-	-
IBP		-	-	-
Central Iowa Power Co-Op		-	-	-

Source of 2018 data: Series 2018A - Official Statement dated May 15, 2018

Source of 2009 data: Series 2009B - Official Statement dated May 14, 2009

City of Council Bluffs  
Schedule 8 – Principal Area Taxpayers  
Current Year and Nine Years Ago  
(Expressed in Millions)

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2009		
<u>Taxable Value</u> <u>01/01/2008</u>	<u>Rank</u>	<u>% of Total</u> <u>Taxable Value</u>
\$ 146.0	1	6.74%
80.0	2	3.69%
-	-	-
66.8	3	3.08%
54.1	4	2.50%
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
47.0	5	2.17%
29.1	6	1.34%
16.6	7	0.77%
12.0	8	0.55%
11.2	9	0.52%
11.0	10	0.51%

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Assessment Date of January 1,	Fiscal Years Ended	Total Tax Levy	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	% Collected - Trailing Three Years
1/1/2007	2009	\$ 37.27	\$ 36.71	98.5%	97.8%
1/1/2008	2010	39.36	39.64	100.7%	99.7%
1/1/2009	2011	41.45	41.19	99.4%	99.5%
1/1/2010	2012	42.79	42.22	98.7%	99.6%
1/1/2011	2013	42.51	42.17	99.2%	99.1%
1/1/2012	2014	42.87	42.44	99.0%	99.0%
1/1/2013	2015	43.35	43.13	99.5%	99.2%
1/1/2014	2016	44.19	44.06	99.7%	99.4%
1/1/2015	2017	45.59	45.18	99.1%	99.4%
1/1/2016	2018	46.47	46.24	99.5%	99.4%

\* Taxable valuations can be found in Schedule 6.

\*\* Tax Levy Rates can be found in Schedule 7

Note Information not available on delinquent collections by levy year.

City of Council Bluffs  
Schedule 9 – Property Tax Levies and Collections  
For the Last Ten Fiscal Years  
(Expressed in Millions)

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<u>Year Over Year Change in Levied Taxes</u>	<u>Year Over Year Change In Taxable Valuation *</u>	<u>Year Over Year Change in City Levy Tax Rate **</u>
8.0%	8.6%	-0.6%
5.6%	6.2%	-0.6%
5.3%	5.8%	-0.7%
3.2%	3.3%	0.0%
-0.7%	-0.8%	0.0%
0.8%	1.3%	-0.6%
1.1%	1.4%	0.0%
1.9%	1.4%	0.0%
3.2%	2.2%	0.0%
1.9%	-2.7%	0.0%

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Fiscal year ended June 30,	Governmental Activities					
	General Obligation Bonds	General Obligation Notes	Capital Leases	Urban Renewal Term Loan Note	Term Loan Note	Other Debt
2009	\$ 46.49	\$ 9.36	\$ 0.25	\$ 15.17	\$ -	\$ 0.73
2010	39.93	6.12	0.14	14.58	-	0.72
2011	43.49	3.00	0.06	14.26	-	0.70
2012	38.02	6.37	-	13.29	-	0.69
2013	41.85	8.17	-	12.33	-	6.68
2014	42.16	6.36	-	-	10.99	4.36
2015	46.38	4.11	-	-	8.55	9.80
2016	37.31	3.23	-	-	6.11	8.38
2017	41.66	2.32	-	-	3.66	7.46
2018	61.15	1.40	-	-	1.22	6.46



City of Council Bluffs  
Schedule 10 – Ratios of Outstanding Debt by Type  
For the Last Ten Fiscal Years  
(Expressed in Millions)

<u>Business Type Activities</u>					
<u>General Obligation Notes</u>	<u>Revenue Capital Loan Notes</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Debt Per Capita</u>	<u>Per Capita Income</u>
\$ -	\$ -	\$ 72.00	2.72%	\$ 1,196	41,512
-	-	61.49	2.46%	1,021	42,600
-	-	61.51	2.32%	988	44,472
-	-	58.37	2.10%	934	44,466
-	4.97	56.70	2.68%	1,192	46,575
-	4.78	68.65	2.38%	1,108	48,821
-	4.58	73.42	2.42%	1,179	48,821
0.36	4.38	59.77	1.96%	955	48,821
0.25	4.16	59.51	1.89%	921	50,481
0.14	3.94	74.31	2.29%	1,156	52,066

City of Council Bluffs  
Schedule 11 – Ratios of General Bonded Debt Outstanding  
For the Last Ten Fiscal Years  
(Expressed in Millions)

<u>Fiscal Years Ended June 30,</u>	<u>General Obligation Bonds/Notes</u>	<u>Less Amounts Available in Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Total Taxable Assessed Value</u>	<u>Net Bonded Debt as % of Assessed Value</u>	<u>Net Bonded Debt per Capita</u>	<u>Population</u>
2009	\$ 55.85	\$ 0.72	\$ 55.13	\$ 2,040.4	2.70%	\$ 914	60,318
2010	46.05	-	46.05	2,167.3	2.12%	763	60,391
2011	46.49	0.96	45.53	2,292.9	1.99%	732	62,230
2012	44.39	7.13	37.26	2,368.8	1.57%	596	62,466
2013	50.02	4.86	45.16	2,350.6	1.92%	727	62,115
2014	48.52	2.25	46.27	2,382.4	1.94%	747	61,969
2015	50.49	4.78	45.71	2,408.6	1.90%	734	62,245
2016	40.54	0.93	39.61	2,461.5	1.61%	633	62,597
2017	43.98	1.14	42.84	2,547.7	1.68%	685	62,524
2018	62.55	1.51	61.04	2,569.1	2.38%	980	62,316

City of Council Bluffs  
Schedule 12 – Direct and Overlapping Governmental Activities Debt  
As of June 30, 2018  
(Expressed in Millions)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
City of Council Bluffs direct debt	\$ 72.16	100.00%	\$ 72.16
Overlapping:			
Pottawattamie County	8	66.7% *	5
Council Bluffs Community Schools	60	89.6% **	54
Lewis Central Community Schools	2	84.5% **	2
Iowa Western Community College	105	28.10% ***	29
Subtotal, overlapping debt	175		90
Total direct and overlapping debt	\$ 246.79		\$ 162.32

Source: Pottawattamie County Auditor

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Council Bluffs. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

\* Percentage of Pottawattamie County residents residing within the City of Council Bluffs.

\*\* Calculated as the number of resident students within the district divided by the district's certified enrollment.

\*\*\* Percentage of residents within Iowa Western Community College's district who reside within the City of Council Bluffs. The college's district includes the following counties:  
Adair, Adams, Audubon, Cass, Crawford, Fremont, Harrison, Mills, Monona, Montgomery,  
Page, Pottawattamie, and Shelby.

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	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt Limit	\$ 241.95	\$ 232.95	\$ 229.94	\$ 218.69
Total Net Debt applicable to limit	<u>67.59</u>	<u>52.53</u>	<u>51.96</u>	<u>60.88</u>
Legal Debt Margin	<u>\$ 174.36</u>	<u>\$ 180.42</u>	<u>\$ 177.98</u>	<u>\$ 157.81</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<u>27.9%</u>	<u>22.5%</u>	<u>22.6%</u>	<u>27.8%</u>

Note: Under the State of Iowa Constitution, a City's outstanding general obligation debt shall not exceed 5% of total assessed property value

City of Council Bluffs  
Schedule 13 – Legal Debt Margin Information  
For the Last Ten Fiscal Years  
(Expressed in Millions)

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 219.27	\$ 212.66	\$ 217.63	\$ 218.89	\$ 207.13	\$ 221.44
<u>73.31</u>	<u>79.22</u>	<u>69.33</u>	<u>81.30</u>	<u>70.59</u>	<u>79.26</u>
<u>\$ 145.96</u>	<u>\$ 133.44</u>	<u>\$ 148.30</u>	<u>\$ 137.59</u>	<u>\$ 136.54</u>	<u>\$ 142.18</u>
<u>33.4%</u>	<u>37.3%</u>	<u>31.9%</u>	<u>37.1%</u>	<u>34.1%</u>	<u>35.8%</u>

Legal Debt Margin Calculation for Fiscal Year 2018

Actual Assessed valuation as of January 1, 2016	\$ 4,839.01
Debt Limit - 5% of assessed valuation	241.95
Debt applicable to debt limit:	
General obligation bonds/notes	62.54
Settlement agreement	1.79
Term Loan Note	1.22
Tax increment indebtedness	4.25
Balance in Debt Service Fund	(1.15)
Balance in Special Revenue, Tax Increment Financing Fund	<u>(1.06)</u>
 Total net debt applicable to limit	<u>67.59</u>
Legal Debt margin	<u>\$ 174.36</u>

City of Council Bluffs  
Schedule 14 – Pledged Revenue Coverage  
For the Last Ten Fiscal Years  
(Expressed in Thousands)

**Urban Renewal Term Loan and Term Loan Notes:**

Fiscal Year	Gross Revenue	Less: Applicable Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements	Coverage
2009	1,621	1,120	501	986	0.5081
2010	1,972	1,129	843	800	1.0538
2011	2,112	1,417	695	731	0.9508
2012	2,634	1,343	1,291	1,295	0.9969
2013	2,378	1,145	1,233	1,268	0.9724
2014	2,683	1,147	1,536	1,601	0.9594
2015	3,914	1,168	2,746	2,669	1.0290
2016	3,850	2,087	1,763	2,623	0.6721
2017	4,164	734	3,430	2,582	1.3284
2018	3,758	651	3,107	2,533	1.2266

Note: Details regarding the City's outstanding urban renewal capital loan and term loan note debt can be found in Note 4 of the notes to financial statements. Gross revenue includes both operating and non-operating revenue and transfers from the City of Council Bluffs. Operating expenses do not include interest expense or depreciation.

**Sewer Revenue Capital Loan Notes:**

Fiscal Year	Gross Revenue	Less: Applicable Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements	Coverage
2013	\$ 4,945	\$ 5,645	\$ (700)	\$ 342	-
2015	5,141	5,742	(601)	343	-
2016	5,955	5,820	135	344	0.3924
2017	6,514	5,028	1,486	344	4.3198
2018	6,934	6,038	896	344	2.6047

Note: Details regarding the City's outstanding sewer revenue capital loan notes can be found in Note 4 of the notes to financial statements. Gross revenue includes operating revenue. Operating expenses exclude depreciation.

The City had no sewer revenue debt prior to fiscal year 2013.

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Year	Population	Per Capita Personal Income	Personal Income (Expressed in millions)	Median Age	Unemployment Rate	Council Bluffs School Enrollment
2008	60,318	\$ 43,984	\$ 2,653	35.6	3.6%	9,296
2009	60,391	41,512	2,507	35.6	5.1%	9,212
2010	62,230	42,600	2,651	35.9	5.2%	9,207
2011	62,466	44,472	2,778	37.5	5.0%	9,125
2012	62,115	44,466	2,762	37.5	4.5%	8,945
2013	61,969	46,575	2,886	36.1	4.3%	8,996
2014	62,245	48,821	3,039	36.7	3.0%	9,101
2015	62,597	48,821	3,056	36.7	3.3%	9,126
2016	62,524	50,481	3,156	37.9	3.0%	9,257
2017	62,316	53,613	3,341	36.8	2.9%	9,125

Sources:

Population Data: 2010 to 2017 data from United States Census Bureau - ([quickfacts.census.gov](http://quickfacts.census.gov))

Population Data: 2008 to 2009 data from United States Census Bureau - (Quicklinks - Population Estimates  
([quickfacts.census.gov](http://quickfacts.census.gov)))

Personal Income Data: Per capita for Omaha - Council Bluffs Metropolitan Area - Saint Louis Federal Reserve  
Bank Economic Research ([research.stlouisfed.org](http://research.stlouisfed.org))

Median Age - City-data.com

Unemployment Rate Data: Omaha - Council Bluffs Metropolitan Area - Saint Louis Federal Reserve Bank  
Economic Research ([research.stlouisfed.org](http://research.stlouisfed.org))

School Enrollment Data: Certified Enrollment per Iowa Department of Education ([educateiowa.gov](http://educateiowa.gov))



City of Council Bluffs  
Schedule 15 – Demographic and Economic Statistics  
For the Last Ten Calendar Years

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<u>Lewis Central School Enrollment</u>	<u>Combined School Enrollment</u>
2,559	11,855
2,582	11,794
2,586	11,793
2,613	11,738
2,596	11,541
2,550	11,546
2,560	11,661
2,587	11,713
2,495	11,751
2,476	11,601

Employer	2018		
	Full Time Equivalent Employees	Rank	% of Total City Employment (1)
Council Bluffs Community Schools	1,250	1	4.0%
Tyson Fresh Meats	1,200	2	3.8%
Harrah's Casino	920	3	2.9%
Ameristar Casino and Hotel	850	4	2.7%
Jennie Edmundson Memorial Hospital	840	5	2.7%
ConAgra Frozen Foods	800	6	2.5%
Iowa Western Community College	625	7	2.0%
City of Council Bluffs	474	8	1.5%
Walmart	450	9	1.4%
JBS USA Foods	450	10	1.4%
Horseshoe Casino/Harrah's Entertainment			0.0%
Alegent Health/Mercy Hospital			0.0%
Pottawattamie County			0.0%
Griffin Pipe Products			0.0%

(1) Based on resident total employment of 31,400  
per the Iowa Department of Workforce Development, Labor Market Department

(2) Based on resident total employment of 30,000.  
per the Iowa Department of Workforce Development, Labor Market Department

Source of 2018 data: Series 2018A - Official Statement dated May 15, 2018.

Source of 2009 data: Series 2009B - Official Statement dated May 14, 2009.

City of Council Bluffs  
Schedule 16 – Principal Area Employers  
Current Year and Nine Years Ago

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2009		
<u>Employees</u>	<u>Rank</u>	<u>% of Total City Employment (2)</u>
1,175	3	3.9%
1,280	2	4.3%
734	9	2.4%
1,025	4	3.4%
900	6	3.0%
825	8	2.8%
1,325	1	4.4%
450	12	1.5%
610	10	2.0%
-	14	0.0%
960	5	3.2%
862	7	2.9%
458	11	1.5%
450	12	1.5%

**City of Council Bluffs**  
**Schedule 17 – Full Time Equivalent City Government Employees by Function/Program**  
**For the Last Ten Years**

<b>Function/Program</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Public Safety										
Police	136.25	133.50	133.50	135.8	142.2	142.2	140.3	137.9	139.3	137.9
Fire	107.00	109.00	109.00	106.0	107.9	107.7	107.9	107.7	109.9	100.0
Animal Control	5.60	4.85	4.85	5.9	6.3	6.7	7.1	7.3	7.8	5.8
Building Inspections	12.00	10.00	10.00	8.0	7.1	7.0	6.7	7.0	5.9	8.0
Public Works	63.25	62.25	64.25	56.0	54.3	54.4	54.4	55.1	54.4	65.7
Health and Social Services	3.00	6.00	7.00	8.0	6.2	6.0	5.9	6.1	6.4	5.7
Culture and Recreation										
Library	22.00	21.75	22.00	26.0	24.1	24.0	22.6	23.1	23.1	23.0
Parks and Recreation	18.00	21.00	20.00	24.0	23.5	28.5	28.3	27.5	27.4	23.7
Community and Economic Development	8.00	9.00	9.00	9.0	9.0	9.0	9.3	10.5	10.4	9.5
General Government										
Mayor's Office	5.00	5.00	6.00	5.0	2.0	2.1	2.0	2.0	2.1	2.0
City Clerk, Finance & Treasurer	11.45	12.45	18.45	19.4	19.3	21.3	21.5	21.5	21.5	20.6
Information Technology*	9.00	10.00								
City Attorney	4.00	5.00	6.00	6.0	6.7	5.6	5.8	6.0	6.3	7.6
Human Resources	5.00	5.00	5.00	4.0	2.6	3.0	3.0	3.0	3.1	3.0
Building Maintenance	7.00	7.80	5.80	5.8	5.8	5.6	6.3	6.3	5.8	5.0
Business Type Activity										
Sewer Operations	40.00	41.00	40.00	49.0	51.0	51.6	52.4	51.4	50.1	52.3
Sanitation and Recycling	11.00	11.00	12.00	10.0	12.7	12.3	12.4	12.4	11.5	12.4
<b>Total Full Time Equivalents</b>	<b>467.55</b>	<b>474.60</b>	<b>472.9</b>	<b>477.9</b>	<b>480.7</b>	<b>487.0</b>	<b>485.9</b>	<b>484.8</b>	<b>485.0</b>	<b>482.2</b>

Data is based on amounts budgeted annually.

Source of 2009 data: City of Council Bluffs annual budget package.

Source of 2010-2014 data: City of Council Bluffs payroll records

Source of 2015-2018 data: City of Council Bluffs Human Resource Department

Data for years 2009 is based on budgeted FTE equivalents, which does not include overtime hours.

Data for years 2010-2018 is based on total hours worked, which includes overtime hours.

\* Information Technology reported with City Clerk, Finance & Treasurer prior to 2017

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Function/Program	2017	2016	2015	2014
Public Safety				
Police				
Traffic accidents	2,136	1,976	2,005	1,999
Traffic citations	7,910	7,684	6,923	8,372
Traffic warnings	3,690	3,550	2,533	2,953
Parking violations	2,289	3,925	3,884	2,383
Cases	1,833	1,910	1,823	1,636
Arrests and charges	4,293	5,030	5,254	5,197
Fire				
Fire responses	234	284	270	310
Medical responses	7,294	6,919	6,359	6,135
HazMat responses	324	201	188	186
False alarms	514	585	592	492
Mutual aid responses	60	46	33	46
Other responses	377	430	1,415	1,096
Total responses	8,803	8,465	8,857	8,265
Responses per day	24.1	23.2	24.3	22.6
Fire Department average response time	4 min. 47 sec.	4 min. 53 sec.	5 min. 6 sec.	5 min. 23 sec.
Building Inspections:				
Permits issued	3,100	3,046	4,734	5,672
Value of permits (millions)	325.9	132.0	156.8	329.1
Culture and Recreation				
Library:				
Attendance	304,150	279,006	320,838	344,422
Circulation	426,476	1,016,908	538,555	573,557
Collection size	224,417	202,362	149,502	154,705
Registered borrowers	46,008	41,830	46,899	46,454
Meeting room use by community organizations	729	584	570	234
Reference questions	54,685	56,553	44,749	41,357
Attendance per day	869	790	912	944
Circulation per day	1,218	2,881	1,530	1,571

City of Council Bluffs  
Schedule 18 – Operating Indicators by Function/Program  
(Calendar Year)

2013	2012	2011	2010	2009	2008
1,987	1,747	1,722	698	731	1,542
6,848	6,807	11,277	15,172	10,095	12,127
5,459	5,911	4,777	4,185	2,318	3,397
4,506	3,980	3,353	3,952	3,147	2,985
1,718	1,654	1,680	1,880	2,211	1,946
5,936	5,873	6,531	6,908	6,470	6,315
285	345	301	267	314	290
5,799	5,842	5,215	5,222	5,190	5,193
209	254	254	222	198	217
461	548	522	549	497	554
50	7	35	30	8	25
731	892	874	639	641	620
7,535	7,888	7,201	6,929	6,848	6,899
20.6	21.6	19.7	19.0	18.8	18.8
5 min. 22 sec.	5 min. 24 sec.	5 min. 28 sec.	5 min. 25 sec.	5 min. 22 sec.	4 min. 54 sec.
4,391	6,274	4,902	1,090	1,532	2,169
311.8	213.1	115.4	85.8	101.5	157.0
383,439	337,049	436,136	414,137	297,706	274,364
610,165	600,736	619,326	600,372	574,727	513,918
186,970	195,252	200,241	194,452	193,967	176,278
48,738	46,750	51,840	51,072	51,673	51,295
217	994	430	635	149	952
42,427	33,119	43,555	52,290	51,479	49,355
1,051	923	1,195	1,135	816	752
1,672	1,646	1,697	1,645	1,575	1,408

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	2017	2016	2015	2014
Parks and recreation participation				
Golf complex attendance	29,142	28,965	48,129	33,527
Swimming pool attendance	44,793	50,253	46,332	50,542
Youth softball teams	131	121	108	111
Adult softball teams	89	90	91	102
Tournaments conducted	29	19	18	18
Youth soccer teams	-	-	-	6
Youth football teams	-	19	21	19
Bayliss Park concerts	9	12	10	25
Bayliss Park movies series	8	10	8	11
Zoning Board of Adjustments				
Regular meetings	7	9	9	11
Variance	7	5	6	13
Conditional Use Permit	7	10	4	7
Conditional Use Permit Revocation	1	2	5	-
Administrative Appeal	-	1	1	1
Total meetings and cases	22	27	25	32
Historic Preservation Commission				
Regular Meetings	4	7	6	4
HP Design Review	5	12	10	4
Total meetings and cases	9	19	16	8
Administrative Actions				
Lot Line Adjustments	12	14	17	6
Parcel Splits	2	7	4	7
Offers to Buy City Property	8	20	10	5
Zoning Compliants Investigated	110	241	106	97
Review of Existing CU Permits	-	143	91	55
Total administrative actions	132	425	228	170



City of Council Bluffs  
Schedule 18 – Operating Indicators by Function/Program  
(continued)

2013	2012	2011	2010	2009	2008
48,789	44,370	40,000	90,460	-	-
55,752	55,385	58,080	57,794	-	-
105	110	131	98	-	-
101	106	91	110	-	-
17	19	32	34	-	-
8	12	-	378	-	-
21	22	29	31	-	-
23	14	16	10	-	-
11	11	10	10	-	-
12	8	7	7	10	6
5	9	9	8	9	3
8	6	7	3	4	6
2	1	10	2	28	33
-	-	-	-	1	-
27	24	33	20	52	48
6	4	6	9	8	9
5	7	5	10	16	15
11	11	11	19	24	24
15	7	18	16	12	20
2	3	4	3	5	1
6	13	7	7	6	9
145	208	234	159	195	236
-	-	-	147	150	154
168	231	263	332	368	420

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City Planning Commission	2017	2016	2015	2014
Regular meetings	12	7	11	10
Subdivisions (Prelim, Final, Replat)	4	2	11	17
Planned Commercial	2	1	4	2
Planned Residential	2	3	1	-
Zoning Text Amendments	6	-	2	2
Subdivision Text Amendments	-	-	-	-
Rezoning	7	7	20	12
Street & Alley Vacations	7	8	10	8
Historic Preservation	-	-	-	-
Miscellaneous Cases	1	1	3	5
Urban Renewal	-	2	2	3
Urban Revitalization	2	2	2	4
Annexation	1	-	1	1
Comp Plan Amendments	-	-	2	-
Appeals	-	-	-	1
Right-of-Way Encroachment	-	-	-	1
Temporary Use Permits	7	5	7	7
Total CPC Meetings and Cases	51	38	76	73
Sewer				
Sewer system customers	20,709	20,503	21,603	21,842

Sources:

Police - Reports published annually by the Council Bluffs Police Department and New World Software Database  
Fire - Data maintained by the Council Bluffs Fire Department and filed annually with the State of Iowa Fire Marshall, National Fire Protection Agency, and National Fire Association  
Building - Council Bluffs Building Department's "Blue Prince", an information gathering system  
Library - City's information filings to the State Library of Iowa  
Parks - Internal operating records based on registration data, point of sale system data, and observations of attendance for Bayliss Park Events  
Commisison and Board meetings - City of Council Bluffs Planning and Community Development Department records  
Sewer - Council Bluffs Water Works

Note: Beginning year 2014, all data presented on a calendar year basis.  
Prior to 2014, Library was reported on fiscal year basis.

Data not presented was not readily available

City of Council Bluffs  
Schedule 18 – Operating Indicators by Function/Program  
(continued)

2013	2012	2011	2010	2009	2008
10	9	9	10	10	11
2	-	3	3	6	6
3	2	-	1	1	6
-	1	1	-	-	6
5	3	3	8	2	1
3	-	-	-	-	-
11	6	9	12	9	15
9	6	2	10	8	10
1	-	-	-	-	-
-	-	-	3	4	4
-	-	-	3	2	2
1	-	-	4	-	-
-	1	-	2	1	1
1	-	-	1	-	-
1	-	-	1	-	-
-	-	-	1	1	-
-	-	-	2	-	-
47	28	27	61	44	62
20,428	20,386	21,499	-	-	-

Function/Program	2018	2017	2016	2015	2014
Public Safety					
Police Stations	1	1	1	1	1
Fire/Ambulance					
Stations	5	5	5	5	5
Engines in service	5	5	5	5	4
Quints in service	2	2	2	2	3
Ambulances in service	3	3	3	3	3
Special use apparatus	6	6	6	6	6
Public Works					
Miles of streets - paved	310	303	303	301	301
Miles of streets - unpaved	3	3	1	1	1
Miles of Federal levees	28	28	28	28	28
Street lights	4,700 *	4,700 *	4,700 *	4,698	4,599
Intersections with traffic signals	95	95	95	95	95
Pedestrian crossings with signals	13	13	13	13	13
Culture & Recreation					
City parks	39	39	39	30	39
Historic monuments	11	11	11	11	11
Football fields	5	5	5	5	5
Golf courses	2	2	2	2	2
Swimming pools	2	2	2	2	2
Soccer fields	23	23	23	23	23
Baseball diamonds	20	20	20	20	20
Tennis courts	13	13	13	15	16
Skate parks	2	2	2	2	2
Trails (miles)	43	43	42	41	40
Library buildings	1	1	1	1	1
Sewer					
Miles of sanitary sewer	281	281	281	281	281

\* 999 street lights within Council Bluffs are owned by the City of Council Bluffs and 3,701 are owned by Mid-American Energy, but operated by the City.

Sources:

Police - Reports published annually by the Council Bluffs Police Department

Fire - Data maintained by the Council Bluffs Fire Department and filed annually with the State of Iowa Fire Marshall, National Fire Protection Agency, and National Fire Association.

Parks - Internal operating records based on registration data, point of sale system data.

Data not presented was not readily available

City of Council Bluffs  
Schedule 19 – Capital Asset Statistics by Function/Program  
For the Last Ten Years

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
1	1	1	1	1
5	5	5	5	5
4	4	4	4	4
3	3	3	3	3
3	3	3	3	3
6	6	6	6	6
301	301	297	-	-
1	1	1	-	-
28	28	28	-	-
4,309	4,207	4,000	-	-
94	94	94	-	-
14	14	14	-	-
39	26	26	26	-
11	10	10	10	-
5	4	4	4	-
2	2	2	2	-
2	2	2	2	-
23	23	23	23	-
20	20	20	20	-
16	15	15	15	-
2	2	2	2	-
40	37	37	40	-
1	1	1	1	1
279	279	274	-	-

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Information Provided to Comply with Governmental  
Auditing Standards and the Uniform Guidance  
June 30, 2018

## City of Council Bluffs



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

To the Honorable Mayor and  
Members of City Council  
City of Council Bluffs, 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 Council Bluffs, Iowa, (City) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 5, 2018.

Other auditors audited the financial statements of the Council Bluffs Airport Authority (presented as a discretely presented component unit), as described in our report on the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting on compliance and other matters that are reported on separately by those auditors.

**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 over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency, described as item 2018-A in the accompanying schedule of findings and questioned costs, to be a material weakness.

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.

### **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*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2018, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying schedule of findings and questioned costs. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

### **City's Responses to Findings**

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

### **Purpose of this Report**

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



Dubuque, Iowa  
December 5, 2018



## **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance**

To the Honorable Mayor and  
Members of the City Council  
City of Council Bluffs, Iowa

### **Report on Compliance for Each Major Federal Program**

We have audited the City of Council Bluffs, Iowa's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2018. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

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

We believe that our audit provides a reasonable basis for our 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, 2018.

### **Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a significant deficiency.

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

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



Dubuque, Iowa  
December 5, 2018

City of Council Bluffs  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
U.S. Department of Housing and Urban Development:				
Direct Program:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218		\$ 135,544	\$ 17,550
Community Development Block Grants/ Entitlement Grants	14.218		4,918	-
Community Development Block Grants/ Entitlement Grants	14.218		92,118	-
Community Development Block Grants/ Entitlement Grants	14.218		637,024	133,137
Total U.S. Department of Housing and Urban Development:			<u>869,604</u>	<u>150,687</u>
U.S. Department of Justice:				
Direct Program:				
Joint Law Enforcement Operations Program	16.111		5,743	-
Joint Law Enforcement Operations Program	16.111		8,400	-
Joint Law Enforcement Operations Program	16.111		4,848	-
			<u>18,991</u>	<u>-</u>
Bulletproof Vest Partnership Program	16.607		358	-
Pass-Through Program From:				
Governor's Office of Drug Control Policy:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15-JAG- 195932	63,762	21,749
Total U.S. Department of Justice:			<u>83,111</u>	<u>21,749</u>

City of Council Bluffs  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2018

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Expenditures</u>	<u>Amounts Passed- Through to Subrecipients</u>
U.S. Department of Transportation:				
Pass-Through Program From:				
Highway Planning and Construction Cluster:				
Iowa Department of Transportation:				
Highway Planning and Construction	20.205	HDP-1642 (645)71-78	\$ 349,913	\$ -
Highway Planning and Construction	20.205	BROS-1642 (664)--8J-78	1,992,208	-
Highway Planning and Construction	20.205	HDP-1642 (675)--71-78	1,125,843	-
Cluster total			<u>3,467,964</u>	<u>-</u>
Federal Transit Cluster:				
Omaha Metro Area Transit:				
Federal Transit - Formula Grants	20.507	NE-90- X094-00	165,285	-
Transit Services Program Cluster:				
Omaha Metropolitan Area Planning Agency:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	NE-16- X039-01	210,309	-
Highway Safety Cluster:				
Iowa Department of Public Safety:				
State and Community Highway Safety	20.600	PAP 18-402, Task 01-00-00	20,422	-
State and Community Highway Safety	20.600	PAP 17-402, Task 01-00-00	4,013	-
Cluster total			<u>24,435</u>	<u>-</u>
Total U.S. Department of Transportation:			<u>3,867,993</u>	<u>-</u>

City of Council Bluffs  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
U.S. Department of Health and Human Services: Pass-Through Program From:				
Iowa Department of Public Health:				
Immunization Cooperative Agreements	93.268	58861420	\$ 14,790	\$ -
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	MOU-2018- ELC03	3,600	-
HIV Prevention Activities - Health Department Based	93.940	2018-588 AP05	62,625	16,017
HIV Prevention Activities - Health Department Based	93.940	2017-5886 AP05	41,781	-
			<u>104,406</u>	<u>16,017</u>
Total U.S. Department of Health and Human Services:			<u>122,796</u>	<u>16,017</u>
U.S. Executive Office of the President:				
Direct program:				
High Intensity Drug Trafficking Areas Program	95.001		286	-
High Intensity Drug Trafficking Areas Program	95.001		28,528	-
High Intensity Drug Trafficking Areas Program	95.001		4,450	-
Total U.S. Executive Office of the President:			<u>33,264</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 4,976,768</u>	<u>\$ 188,453</u>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City of Council Bluffs, Iowa (City) under programs of the federal government for the year ended June 30, 2018. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position and fund balances, or cash flows of the City.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3 - Indirect Cost Rate**

The City has not elected to use the 10% de minimis cost rate.

**Part I: Summary of Independent Auditor's Results:**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weakness identified	No
Significant deficiencies identified not considered to be a material weakness	Yes
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

**Identification of major programs:**

<u>Name of Federal Program</u>	<u>CFDA Number</u>
CDBG - Entitlement Grants Cluster:	
Community Development Block Grants/ Entitlement Grants	14.218
Highway Planning and Construction Cluster:	
Highway Planning and Construction	20.205
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No



**Part II: Findings Related to the Financial Statements:**

**Material Weakness**

**2018-A      Material Audit Adjustment and Restatement for Correction of Errors**

**Criteria:** A properly designed system of internal control over financial reporting allows entities to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles (GAAP).

**Condition:** During the course of our engagement, we proposed a material audit adjustment to the governmental activities equity balances that was not identified as a result of the City's existing internal controls and, therefore, could have resulted in a material misstatement of the City's financial statements. In addition, as part of the City implementing additional internal controls related to City-owned property in the current year, the City identified and corrected prior year errors related to its land held for resale and capital asset balances. The correction of the errors resulted in a restatement of beginning equity balances.

**Cause:** There is a limited number of office employees with varying levels of experience with the reporting requirements. This significantly limits the City's review procedures.

**Effect:** The effect of this condition was financial data not in accordance with generally accepted accounting principles.

**Recommendation:** The City has made significant improvements to its review procedures over the last few years. We recommend the City continue to implement further review procedures.

**Views of Responsible Officials:** The City Finance team has reviewed the American Institute of CPA's course on Governmental reporting. Going forward, the Finance team will rely less on prior year audited financials and more on formal course information when completing the year-end financial statements. Additionally, the correction of land held for sale resulting in restatement of beginning equity balances, is an improvement in the representation of the City's assets and implementation of proper accounting procedures.

**Part III: Findings and Questioned Costs for Federal Awards:**

**2018-001      U.S. Department of Housing and Urban Development  
CFDA 14.218, B-14-MC-19-0005, B-15-MC-19-0005, B-16-MC-19-0005, B-17-MC-19-0005,  
Year Ended June 30, 2018  
Community Development Block Grants/Entitlement Grants**

**Procurement and Suspension and Debarment and Subrecipient Monitoring  
Significant Deficiency in Internal Control over Compliance**

**Criteria:** The Uniform Guidance, Section 200.303 Internal Controls, requires the non-federal entity must establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulations and the terms and conditions of the federal award.

**Part III: Findings and Questioned Costs for Federal Awards: (continued)**

Non-federal entities are also prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include those procurement contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-federal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/portal/public/SAM/>, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.

**Condition:** We tested compliance and internal controls over suspension and debarment and subrecipient monitoring and noted two vendors and five subrecipients in which there was no documentation to support the contractor or subrecipient was not suspended or debarred.

**Cause:** There is a lack of controls over the suspension, debarment, and subrecipient monitoring.

**Effect:** Failure to provide documentation of the suspension and debarment check being performed may result in disallowed cost.

**Questioned Costs:** None reported.

**Context/Sampling:** A nonstatistical sample of five vendors out of 15 vendors were selected for suspension and debarment testing. A nonstatistical sample of five subrecipients out of seven subrecipients were selected for subrecipient monitoring testing.

**Repeat Finding from Prior Years:** No.

**Recommendation:** We recommend that management review and improve the approval and documentation process for program expenditures to identify “covered transactions” and ensure suspension and debarment checks are performed.

**View of Responsible Officials:** The City of Council Bluffs already checks the System for Award Management (SAM) for prime contractors and both general and lower-tier contractors. We have amended our practices to include verifying that all vendors and sub recipients are not on the list.

**Part IV: Other Findings Related to Required Statutory Reporting:**

**2018-IA-A Certified Budget** – Disbursements exceeded amounts budgeted at the June 30, 2018 in the public works, general government, capital projects, and debt service functions.

**Recommendation** – The budget should have been amended in accordance with Chapter 384.18 of the Code of Iowa before disbursements were allowed to exceed the budget.

**View of Responsible Officials** – The City agrees with the recommendation.

**2018-IA-B Questionable Expenditures** – We noted no expenditures that we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979.

**2018-IA-C Travel Expense** – No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

**2018-IA-D Business Transactions** – Business transactions between the City and City officials or employees are detailed as follows:

<u>Name, Title, and Business Connection</u>	<u>Transaction Description</u>	<u>Amount</u>
Margie Johnson, Revenue Clerk, Husband is part owner in Echo Electric	Services	\$ 404,430
Roger Sandau, City Council Member, owner of Sandau Bros Sign Co.	Services	1,018

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transactions with Sandau Bros Sign Co. do not appear to represent a conflict of interest since the total of the transactions were less than \$1,500 during the fiscal year. The transactions with Echo Electric may represent a conflict of interest since they were not entered into through competitive bidding in accordance with Chapter 362.5(3)(d) of the Code of Iowa.

**Recommendation** – We recommend the City review the transactions with Echo Electric with legal counsel.

**View of Responsible Officials** – The employee is a part-time Account Clerk 1 in the revenue area of Finance. She is not involved in the Procurement or Payables processes with the City. Upon further review, \$289,057.87 of the above amount is related to targeted jobs credit. The remaining spend is related to supplies and services across approximately 15 different organizations in the City. The City Attorney concurs the employee lacks the ability to be involved in procurement of services with Echo Electric.

**2018-IA-E Bond Coverage** – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.

**2018-IA-F City Council Minutes** – No transactions were found that we believe should have been approved in the minutes but were not.

**Part IV: Other Findings Related to Required Statutory Reporting: (continued)**

- 2018-IA-G Deposits and Investments**— No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.
- 2018-IA-H Revenue Notes**— No instances of non-compliance with revenue debt provisions were noted.
- 2018-IA-I Annual Urban Renewal Report** – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.

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## City of Council Bluffs

### Receipts by Fund For the Month of November FY19

General Fund	7,405,571.13
Special Revenue	4,000,982.26
Debt Service	889,083.90
Capital Project	1,390,266.49
Enterprise	1,230,210.94
<b>Total Receipts</b>	<b>14,916,114.72</b>

### Expenditures by Fund For the Month of November FY19

General Fund	5,619,246.25
Special Revenue	1,460,802.02
Debt Service	0.00
Capital Project	3,650,786.89
Enterprise	862,672.02
<b>Total Expenditures</b>	<b>11,593,507.18</b>

### Transfer from City Operating Accounts

to Mid America Center	275,000.00
to Dodge Riverside	0.00
<b>Total Transfers</b>	<b>275,000.00</b>

**CITY OF COUNCIL BLUFFS**

**EXPENDITURES**

**November, FY19**

**(\$'S)**

PAYEE	AMOUNT	BUSINESS PURPOSE
PAYROLL	\$1,759,674.65	CITY EMPLOYEE PAYROLL
HAWKINS CONSTRUCTION COMPANY	\$1,316,121.89	CONSTRUCTION
EMPLOYEE BENEFIT SYSTEMS	\$810,959.03	HEALTH INSURANCE
SAMPSON CONSTRUCTION CO INC	\$778,212.00	CONSTRUCTION
CAESARS ENTERTAINMENT	\$554,408.76	MAC OPERATING EXPENDITURES
EFTPS	\$487,853.49	EMPLOYEE TAXES
MFPRSI	\$455,082.78	RETIREMENT
COMPASS UTILITY LLC	\$384,668.12	CONSTRUCTION
MECO-HENNE CONTRACTING INC	\$342,304.00	CONSTRUCTION
RED RIVER WASTE SOLUTIONS LP	\$293,032.82	REFUSE COLLECTION
US BANK	\$205,044.81	BASS PRO LOAN
IPERS	\$198,035.39	RETIREMENT
CORNHUSKER INTERNATIONAL TRUCKS	\$194,759.67	EQUIPMENT/PARTS
CARLEY CONSTRUCTION LLC	\$186,231.97	CONSTRUCTION
HGM ASSOCIATES INC	\$182,107.90	PROFESSIONAL SVCS
DPS LLC	\$164,413.75	CONTRACTURAL SVC
GEORGE BUTLER ASSOCIATES, INC.	\$143,992.28	CONTRACTURAL SVC
MIDWEST TURF & IRRIGATION	\$143,400.24	EQUIPMENT/PARTS
LAMETTI & SONS INC	\$143,189.46	CONSTRUCTION
STUDIO 15 COMMERCIAL INTERIORS INC	\$127,504.64	CONTRACT LABOR
IOWA DEPT OF REVENUE	\$123,225.00	EMPLOYEE TAXES
ANDERSON EXCAVATING CO. INC.	\$115,268.47	CONTRACTURAL SVC
MIDAMERICAN ENERGY	\$104,148.82	ELECTRICITY
PAYROLL	\$96,560.40	MAC OPERATING EXPENDITURES
COUNCIL BLUFFS AIRPORT AUTHORITY	\$78,207.01	AIRPORT AUTH TAX
US BANK	\$72,820.91	BANK SERVICES
KARL CHEVROLET	\$72,082.79	VEHICLES
MIDWEST STORAGE SOLUTIONS INC	\$69,880.07	EQUIPMENT/PARTS
READY MIXED CONCRETE	\$64,589.50	SUPPLIES
LINDEN PLACE APARTMENTS, LLC	\$64,408.63	DEVLPMNT CONTRACT
NATIONWIDE RETIREMENT SOLUTIONS INC	\$61,449.22	EMPLOYEE CONTRIB
WESTERN ENGINEERING COMPANY INC	\$60,677.27	CONSTRUCTION
TRANSIT AUTHORITY OF THE CITY OF OMAHA	\$60,469.00	BUS SERVICE
TITAN MACHINERY INC	\$54,969.00	EQUIPMENT/PARTS
MIDSTATES BANK, NA	\$51,262.49	BANK SERVICES
EHRHART GRIFFIN & ASSOCIATES INC	\$49,178.25	PROFESSIONAL SVCS
NEUVIRTH CONSTRUCTION INC	\$47,812.34	CONSTRUCTION
IOWA WASTE SERVICES LLC	\$46,649.87	SOLID WASTE DISPOSAL
SECURITY EQUIPMENT INCORPORATED	\$41,557.49	CONTRACTURAL SVC
PETROLEUM TRADERS CORPORATION	\$41,276.64	FUEL
SJ ELECTRO SYSTEMS INC	\$39,653.40	EQUIPMENT/PARTS
DODGE PAYROLL	\$38,629.97	DODGE OPERATING EXPENDITURES
SNYDER & ASSOCIATES INC	\$37,832.53	PROFESSIONAL SVCS
BLUFFS PAVING & UTILITY INC	\$35,582.21	CONSTRUCTION
SAPP BROTHERS INC	\$33,390.94	FUEL
AGRIVISION EQUIPMENT GROUP	\$31,021.13	EQUIPMENT/PARTS
IOWA DEPARTMENT OF REVENUE	\$28,996.00	MAC OPERATING EXPENDITURES
COMMONWEALTH ELECTRIC COMPANY	\$26,855.00	CONTRACTURAL SVC
REHRIG PACIFIC COMPANY	\$25,412.94	SUPPLIES
PROJECT ADVOCATES	\$25,305.48	CONTRACTURAL SVC
NEBCON INC	\$24,933.14	CONTRACTURAL SVC
SOUTHWEST IOWA PLANNING COUNCIL	\$22,976.92	CONTRACTURAL SVC
IOWA WORKFORCE DEVELOPMENT	\$21,943.87	UNEMPLOYMENT
SIEMENS INDUSTRY INC	\$20,163.75	EQUIPMENT/PARTS
COX MEDIA, LLC	\$19,746.22	PHONE/INTERNET SVC
POLYDYNE INC	\$19,470.00	SUPPLIES
MARCO TECHNOLOGIES LLC	\$18,777.07	COPY/PRINTER MAINTANCE
HISTORICAL GENERAL DODGE HOUSE FOUNDATION INC	\$18,750.00	QUARTERLY CONTRACT PAYMENT
ADVANCE SERVICES, INC	\$18,248.19	CONTRACT LABOR
MOBOTREX INC	\$17,391.20	SUPPLIES

CENTRAL SALT LLC	\$17,153.52	STREET MAINTENANCE SUPLS
JONES AUTOMOTIVE INCORPORATED	\$16,758.90	EQUIPMENT/PARTS
RYNE CLINTON JEFFRIES	\$16,650.00	CONSTRUCTION
NMC INC.	\$15,358.17	EQUIPMENT/PARTS
BOBCAT OF OMAHA	\$15,214.31	EQUIPMENT/PARTS
HDR ENGINEERING INC	\$14,233.31	PROFESSIONAL SVCS
OMNI ENGINEERING	\$13,497.81	STREET MAINTENANCE SUPLS
HOEFER WYSOCKI ARCHITECTS, LLC	\$12,307.63	PROFESSIONAL SVCS
COUNCIL BLUFFS WATER WORKS	\$11,743.08	WATER
DIAMOND COMMUNICATION SOLUTIONS	\$11,326.76	POSTAGE & LEASE COST
MIDLANDS HUMANE SOCIETY	\$10,626.17	CONTRACTURAL SVC
WORKSTAFFING	\$10,539.03	CONTRACTURAL SVC
ICMA RETIREMENT TRUST - 457	\$10,294.30	EMPLOYEE CONTRIB
COLLECTION SERVICES CENTER	\$10,074.80	GARNISHMENT
ECHO GROUP	\$10,015.11	SUPPLIES
EARTH TOOL COMPANY LLC	\$9,829.76	EQUIPMENT/PARTS
BIBLIOTHECA LLC	\$9,749.00	CONTRACTURAL SVC
OLSSON	\$9,403.94	CONSULTANT
CITY OF COUNCIL BLUFFS-FLEX	\$9,354.74	EMPLOYEE CONTRIB
COUNCIL BLUFFS WINSUPPLY	\$9,339.54	SUPPLIES
WORKMAN PRECAST CORP	\$9,211.00	SUPPLIES
POTTAWATTAMIE COUNTY AUDITOR	\$9,059.34	LAW ENFORCEMENT COMPLEX
FELSBURG HOLT & ULLEVIG INC	\$8,823.12	PROFESSIONAL SVCS
BRYAN ROCK PRODUCTS INC	\$8,697.43	SUPPLIES
ELECTRIC PUMP	\$8,581.06	EQUIPMENT/PARTS
ALVINE AND ASSOCIATES INC	\$8,563.81	PROFESSIONAL SVCS
BAKER & TAYLOR INC	\$8,499.32	BOOKS/PERIODICALS/SUB
VERIZON WIRELESS SERVICES LLC	\$8,201.18	CELL PHONE
ASPHALT AND CONCRETE MATERIALS CO	\$8,168.16	STREET MAINTENANCE SUPLS
JEREDITH BRANDS LLC	\$8,156.50	JANITORIAL SERVICE
NEBRASKA FURNITURE MART INC	\$8,034.79	EQUIPMENT/PARTS
MOBILIS INC	\$7,997.70	EQUIPMENT/PARTS
IOWA PRISON INDUSTRIES	\$7,950.05	SUPPLIES
IOWA DEPARTMENT OF REVENUE	\$7,864.00	DODGE OPERATING EXPENDITURES
THE SCOTTS COMPANY	\$7,781.05	REFUSE COLLECTION
DONALD W MATHEWS	\$7,573.60	VEHICLE REPAIR
ARROW TOWING	\$7,563.75	TOWING/STORAGE/AUCTION
MURPHY TRACTOR & EQUIPMENT CO CORP	\$7,121.66	SUPPLIES
KRIS ENGINEERING INC	\$7,118.40	SUPPLIES
KOSKKOKE V O'NEAL	\$7,089.50	EQUIPMENT/PARTS
SUEZ TREATMENT SOLUTIONS INC	\$7,046.76	EQUIPMENT/PARTS
VOYA RETIREMENT INSURANCE & ANNUITY COMPANY	\$6,930.00	EMPLOYEE CONTRIB
DAILY NONPAREIL	\$6,722.03	ADVERTISEMENT
THE RETROFIT COMPANIES INC	\$6,645.20	CONTRACTURAL SVC
PECKHAM CONCRETE CONSTRUCTION	\$6,430.00	CONTRACTURAL SVC
LOESS HILLS LANDSCAPING-TURF PROGRAM	\$6,195.80	CONTRACTURAL SVC
ELAVON INC	\$6,157.62	FEES
MIDWEST TAPE	\$5,934.28	DVD/AUDIO/CD
VAN DIEST SUPPLY CO	\$5,743.59	SUPPLIES
MICHAEL TODD AND COMPANY INC	\$5,645.00	EQUIPMENT/PARTS
PAYLESS OFFICE PRODUCTS INC	\$5,488.94	SUPPLIES
CITY OF COUNCIL BLUFFS-DEPENDENT	\$5,430.48	EMPLOYEE CONTRIB
BLACK HILLS UTILITY HOLDINGS, INC.	\$5,365.02	NATURAL GAS
LANDSCAPES MGMT COMPANY	\$5,179.05	DODGE OPERATING EXPENDITURES
TRAFFIC CONTROL CORP	\$5,160.00	EQUIPMENT/PARTS
TRANE U.S. INC	\$5,157.75	REPAIRS
WEST BROADWAY CLINIC P C	\$5,080.00	CONSULTANT
ERRIN KEITH GUNDERSON	\$4,952.30	CONTRACTURAL SVC
LEANNE LOUISE HUGHES	\$4,857.50	TREE WORK
THERMAL SERVICES	\$4,729.00	REPAIRS
ADPI EMS BILLING INC	\$4,558.21	AMBULANCE BILLING FEE
GENUINE PARTS COMPANY-NAPA	\$4,534.16	EQUIPMENT/PARTS
KOPPOLD PLUMBING	\$4,350.00	REFUND
OVERDRIVE INC	\$4,349.78	BOOKS/PERIODICALS/SUB
LOGAN CONTRACTORS SUPPLY INC	\$4,293.56	SUPPLIES
BMC SOFTWARE INC	\$4,169.34	HARDWARE/SOFTWARE
ARNOLD MOTOR SUPPLY, LLP	\$4,150.64	EQUIPMENT/PARTS



U S AUTO FORCE	\$3,987.10	SUPPLIES
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$3,960.00	EMPLOYEE CONTRIB
HEININGER CONSTRUCTION LLC	\$3,920.00	CONTRACTURAL SVC
REVOLUTION WRAPS LLC	\$3,915.80	ADVERTISEMENT
DELL MARKETING L P	\$3,870.96	HARDWARE/SOFTWARE
TREASURER STATE OF IOWA/SALES TAX	\$3,859.87	SALES TAX
NEBRASKA IOWA SUPPLY CO INC	\$3,822.60	FUEL
LOCKTON CO LLC	\$3,679.00	DODGE OPERATING EXPENDITURES
D & K PRODUCTS	\$3,675.00	SUPPLIES
PAPILLION SANITATION	\$3,596.28	SOLID WASTE DISPOSAL
BMI JANITORIAL GROUP	\$3,588.00	MAC OPERATING EXPENDITURES
ADIDAS AMERICA INC	\$3,545.72	DODGE OPERATING EXPENDITURES
BLUFFS ELECTRIC INC	\$3,510.97	ELECTRICAL REPAIR
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$3,480.00	EMPLOYEE CONTRIB
DANKO EMERGENCY EQUIPMENT CO	\$3,402.72	SUPPLIES
ACUSHNET COMPANY	\$3,238.63	DODGE OPERATING EXPENDITURES
EAGLE SERVICES, INC.	\$3,207.87	RENTAL EXPS
THE OFFICE CLEANERS	\$3,102.05	JANITORIAL SERVICE
FRATERNAL ORDER OF POLICE	\$3,045.00	EMPLOYEE CONTRIB
PITNEY BOWES CORPORATION	\$3,000.00	POSTAGE & LEASE COST
DOG & PONY PRODUCTIONS INC	\$2,970.00	MAC OPERATING EXPENDITURES
HEARTLAND TIRES & TREADS INC	\$2,965.75	TIRE REPLACEMENT/REPAIR
LANDSCAPES UNLIMITED	\$2,864.74	DODGE OPERATING EXPENDITURES
ZIMCO SUPPLY CO	\$2,800.00	DODGE OPERATING EXPENDITURES
BLUFFS TAXI & COURIER	\$2,762.50	TRANSIT SERVICES
READING HOUSE LLC	\$2,750.00	BOOKS/PERIODICALS/SUB
RED BRANCH MEDIA, INC	\$2,750.00	CONSULTANT
KRONOS INCORPORATED	\$2,662.50	HARDWARE/SOFTWARE
STEPP MANUFACTURING CO INC	\$2,629.77	EQUIPMENT/PARTS
KENNETH LOGHRY	\$2,620.00	MOWING/GROUNDS MAINT
WATEROUS COMPANY	\$2,619.96	EQUIPMENT/PARTS
CHI HEALTH CLINIC	\$2,533.76	PROFESSIONAL SVCS
PARAMOUNT GAS PRODUCTS LLC	\$2,517.60	SAFETY EQUIPMENT
WINDSTREAM CORPORATION	\$2,507.16	TELEPHONE
DICK'S ELECTRIC CO	\$2,505.24	CONTRACTURAL SVC
A + UNITED RADIATOR REPAIR INC.	\$2,460.00	REPAIRS
GREAT PLAINS UNIFORMS	\$2,439.00	UNIFORMS
MICHAEL O'BRADOVICH	\$2,400.00	CONSULTANT
DILLARD C AVEY	\$2,355.00	REPAIRS
FACTORY MOTOR PARTS	\$2,329.52	SUPPLIES
LAWSON PRODUCTS INCORPORATED	\$2,299.73	SUPPLIES
TRANS-IOWA EQUIPMENT INC	\$2,214.89	EQUIPMENT/PARTS
J J KELLER & ASSOCIATES INC	\$2,199.00	CONSULTANT
FIRST NATIONAL BANK PCARDS ACH	\$2,195.77	DODGE OPERATING EXPENDITURES
STATE INDUSTRIAL PROUCTS	\$2,083.52	SUPPLIES
ALEGENT HEALTH-BERGAN MERCY HEALTH SYSTEM	\$2,000.00	MEDICAL SUPPLIES
SINCLAIR TV OF OMAHA LLC	\$2,000.00	MAC OPERATING EXPENDITURES
RECORDED BOOKS LLC	\$1,999.69	DVD/AUDIO/CD
INGERSOLL-RAND COMPANY	\$1,969.00	EQUIPMENT/PARTS
FAMOUS DAVES	\$1,955.45	MAC OPERATING EXPENDITURES
MIDLANDS PRINTING & BUSINESS FORMS	\$1,864.74	PRINTING/BINDING
LARRY LARSON	\$1,852.50	CONSTRUCTION
BISHOP BUSINESS EQUIPMENT COMPANY	\$1,823.48	SUPPLIES
SHERBONDY'S GARDEN CENTER	\$1,800.00	CONTRACTURAL SVC
CHAMPLIN TIRE RECYCLING INC	\$1,799.50	TIRE DISPOSAL
STERN OIL CO., INC	\$1,696.53	SUPPLIES
CONSTELLATION NEWENERGY-GAS DIVISION, LLC	\$1,695.33	NATURAL GAS
TERRY WISE	\$1,677.70	REFUND
EZ-LINER	\$1,666.52	VEHICLES
COMPUTER CABLE CONNECTION	\$1,632.91	HARDWARE/SOFTWARE
AFSCME IOWA PUBLIC COUNCIL 61	\$1,530.12	DUES EMPLOYEE
ONENECK IT SOLUTIONS LLC	\$1,526.75	HARDWARE/SOFTWARE
MUNICIPAL PIPE TOOL CO LLC	\$1,518.76	EQUIPMENT/PARTS
BEST CARE EMPLOYEE ASSISTANCE PROGRAM	\$1,510.52	MEDICAL SUPPLIES
UMR	\$1,506.48	DODGE OPERATING EXPENDITURES
CABANA COFFEE	\$1,486.16	MAC OPERATING EXPENDITURES
BANK & CR CARD FEES	\$1,447.10	DODGE OPERATING EXPENDITURES

VERNE SIMMONDS COMPANY	\$1,446.48	SUPPLIES
SWAGIT PRODUCTIONS LLC	\$1,375.00	CONTRACTURAL SVC
WYSS ASSOCIATES, INC	\$1,350.00	CONTRACTURAL SVC
MULTIPLE OPTIONS INC	\$1,348.50	HARDWARE/SOFTWARE
D&K PRODUCTS	\$1,301.00	DODGE OPERATING EXPENDITURES
MINITEX	\$1,300.00	SUPPLIES
CFI TIRE SERVICE	\$1,281.96	TIRE REPLACEMENT/REPAIR
AMERICAN CRANE & RIGGING LLC	\$1,280.00	CONTRACTURAL SVC
OREGON DEPARTMENT OF JUSTICE	\$1,276.62	EMPLOYEE CONTRIB
MALLOY ELECTRIC	\$1,260.22	EQUIPMENT/PARTS
BOUND TO STAY BOUND BOOKS INC	\$1,241.74	BOOKS/PERIODICALS/SUB
MATHESON TRI GAS INC.	\$1,236.47	WELDING SUPPLIES/SERVICE
MUNICIPAL EMERGENCY SERVICES INC	\$1,218.60	EQUIPMENT/PARTS
OCLC INC	\$1,210.47	SUBSCRIPTION
DIAMOND MOWERS INC	\$1,198.12	REPAIRS
NEBRASKA AIR FILTER INC	\$1,166.23	SUPPLIES
CERTIFIED POWER INC	\$1,152.15	EQUIPMENT/PARTS
MARK WARNEKE	\$1,150.00	CONTRACTURAL SVC
M & R WELDING	\$1,130.00	WELDING SUPPLIES/SERVICE
EXECUTIVE SECURITY OF OMAHA	\$1,122.00	MAC OPERATING EXPENDITURES
RIVERSIDE BUILDING MAINTENANCE INC	\$1,071.00	JANITORIAL SERVICE
FIRST WIRELESS INC	\$1,056.00	EQUIPMENT/PARTS
CARROLL CONSTRUCTION SUPPLY	\$1,036.36	EQUIPMENT/PARTS
FUNNEL CCAKE	\$1,026.20	MAC OPERATING EXPENDITURES
WELLMARK	\$1,025.60	REFUND
ODEYS INC	\$1,016.45	EQUIPMENT/PARTS
CENTURYLINK	\$1,011.86	TELEPHONE
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$1,000.00	EMPLOYEE CONTRIB
CLEAR TITLE & ABSTRACT LLC	\$991.75	PROFESSIONAL SVCS
OMAHA DOOR & WINDOW CO INC	\$968.10	REPAIRS
THOMSON REUTERS	\$943.21	SUBSCRIPTION
AQUA-CHEM INCORPORATED	\$929.08	SUPPLIES
CHEMSEARCHFE	\$923.33	SUPPLIES
LYMAN-RICHEY SAND & GRAVEL CO	\$912.89	DODGE OPERATING EXPENDITURES
O.I. CORPORATION	\$889.34	EQUIPMENT/PARTS
MIDWEST LABORATORIES INC	\$880.00	CONTRACTURAL SVC
RDG GEOSCIENCE & ENGINEERING INC	\$855.25	PROFESSIONAL SVCS
PASSPORT LABS INC	\$845.00	PARK FEES
KELTEK INCORPORATED	\$844.35	EQUIPMENT/PARTS
MAX I WALKER UNIFORM & APPAREL	\$840.60	UNIFORMS
ABM	\$815.00	JANITORIAL SERVICE
BOMGAARS SUPPLY INC	\$814.03	SUPPLIES
QBQ INDUSTRIES LLC	\$813.00	PROFESSIONAL SVCS
ECHO ELECTRIC SUPPLY	\$810.60	MAC OPERATING EXPENDITURES
YMCA OF GREATER OMAHA	\$810.00	CONTRACTURAL SVC
ROSE EQUIPMENT INC	\$807.99	EQUIPMENT/PARTS
CREIGHTON UNIVERSITY	\$800.00	TRAINING
JIM HAWK TRUCK TRAILERS INC	\$787.26	EQUIPMENT/PARTS
MCKINNIS INC	\$779.84	REPAIRS
CONRECO INC	\$775.91	SUPPLIES
SUSPENSION SHOP INC	\$775.60	EQUIPMENT/PARTS
MACQUEEN EQUIPMENT, INC.	\$761.41	EQUIPMENT/PARTS
TODD VALLEY FARMS INC	\$745.00	SUPPLIES
HUMMERT INTERNATIONAL INC	\$744.07	SUPPLIES
DAVID W COBERLY SR.	\$739.56	UNIFORMS
TY'S OUTDOOR POWER & SERVICE	\$726.98	EQUIPMENT/PARTS
IOWA ONE CALL	\$717.10	CONTRACTURAL SVC
WOODHOUSE AUTO FAMILY	\$716.78	EQUIPMENT/PARTS
ENTERPRISE CAR SALES	\$700.09	RENTAL EXPS
HAWKEYE TRUCK EQUIPMENT	\$692.27	EQUIPMENT/PARTS
RASMUSSEN MECHANICAL SERVICES INC	\$672.25	EQUIPMENT/PARTS
BGNE INC.	\$665.01	SUPPLIES
GIBBS RENTAL & SALES	\$662.68	RENTAL EXPS
OLD DOMINION BRUSH COMPANY INC	\$651.77	SUPPLIES
C & J INDUSTRIAL SUPPLY	\$624.75	JANITORIAL SERVICE
AHLERS & COONEY P.C	\$621.00	ATTORNEY FEES
DONNA L TROUT	\$600.00	CONTRACTURAL SVC

DAVID W WOODY	\$569.58	SUPPLIES
ED M FELD EQUIPMENT CO., INC.	\$566.64	EQUIPMENT/PARTS
SYSCO - LINCOLN	\$566.31	DODGE OPERATING EXPENDITURES
IOWA DIVISION OF LABOR SERVICES	\$565.00	FEES
GREATAMERICA FINANCIAL SERVICES CORP	\$559.51	LOAN PAYMENTS
TOYNE INC	\$556.81	EQUIPMENT/PARTS
DOLL DISTRIBUTING INC	\$548.40	MAC OPERATING EXPENDITURES
MARY JANE L HANSEN	\$543.09	REFUND
ECOSOLUTIONS LLC	\$527.40	SUPPLIES
CHILD SUPPORT SERVICES DIVISION	\$514.32	GARNISHMENT
NEBRASKA CHILD SUPPORT PAYMENT CTR	\$496.62	GARNISHMENT
BARKER LEMAR AND ASSOCIATES INC	\$495.00	ENGINEERING
BOFA	\$486.72	MAC OPERATING EXPENDITURES
CENGAGE LEARNING INC	\$483.83	BOOKS/PERIODICALS/SUB
CENTER POINT LARGE PRINT	\$475.77	SUPPLIES
LIFT ALL CRANE SERVICE	\$465.00	CONTRACTURAL SVC
RLKM INC.	\$461.39	REPAIRS
POTTAWATTAMIE COUNTY RECORDER	\$458.00	FEES
SARA BAUER	\$454.46	REIMBURSEMENT
MASTER BURN	\$442.73	SUPPLIES
A & D TECHNICAL SUPPLY COMPANY	\$421.22	SUPPLIES
BUCK'S INC.	\$416.42	VEHICLE WASH
EDWARDS CHEVROLET-CADILLAC INC	\$416.38	EQUIPMENT/PARTS
USABUEBOOK	\$408.76	SUPPLIES
FIRE SERVICE TRAINING BUREAU	\$400.00	TRAINING
MCMULLEN FORD INC	\$391.48	EQUIPMENT/PARTS
HUBER CHEVROLET CO INC	\$375.36	EQUIPMENT/PARTS
ACTION BATTERIES UNLIMITED INC	\$353.72	SUPPLIES
UTILITY EQUIPMENT COMPANY	\$350.30	EQUIPMENT/PARTS
SCALES SALES & SERVICE LLC	\$345.00	EQUIPMENT/PARTS
SUNBELT RENTALS INC	\$343.15	TRAINING
RAMAKER & ASSOCIATES INC	\$334.00	CONSULTANT
WILLIAM E CARPENTER JR	\$333.55	TRAVEL REIMBURSEMENT
ROBERT G CHRISTENSEN	\$330.00	CONTRACTURAL SVC
GRAINGER	\$324.16	EQUIPMENT/PARTS
OMAHA PNEUMATIC EQUIPMENT COMPANY	\$316.91	SUPPLIES
INLAND TRUCK PARTS COMPANY INC	\$316.16	EQUIPMENT/PARTS
DEBORAH L PARKER	\$315.80	REFUND
PURITAN MANUFACTURING INCORPORATED	\$315.00	SUPPLIES
DEX MEDIA, INC.	\$313.15	ADVERTISEMENT
O'REILLY AUTOMOTIVE INC	\$312.17	SUPPLIES
MARLYS LIEN	\$309.23	TRAVEL REIMBURSEMENT
JONATHAN C FINNEGAN	\$304.11	TRAVEL REIMBURSEMENT
O'KEEFE ELEVATOR COMPANY INC	\$295.50	CONTRACTURAL SVC
AMERICAN CLASSIFIEDS	\$295.00	ADVERTISEMENT
MORRIS EXCAVATING CO INC	\$294.84	CONTRACTURAL SVC
DATA POWER TECHNOLOGY LLC	\$294.00	REPAIRS
JAMIE N RUPPERT	\$292.50	TRAVEL REIMBURSEMENT
AG SOLUTIONS GROUP LLC	\$288.00	EQUIPMENT/PARTS
I-80 LIQUOR & TOBACCO	\$286.38	DODGE OPERATING EXPENDITURES
IP PATHWAYS LLC	\$285.00	HARDWARE/SOFTWARE
J&M GOLF	\$281.86	DODGE OPERATING EXPENDITURES
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$280.00	EMPLOYEE CONTRIB
FIREGUARD, INC.	\$275.00	EQUIPMENT/PARTS
IOWA DEPARTMENT OF REVENUE	\$269.23	GARNISHMENT
WATER ENGINEERING INC	\$254.57	CONTRACTURAL SVC
DANIEL BOGGUES	\$250.00	REFUND
SUE WOZNAK	\$250.00	REFUND
RED RIVER WASTE SOLUTIONS LP	\$247.50	DODGE OPERATING EXPENDITURES
OMAHA WORLD HERALD	\$245.16	ADVERTISEMENT
CONTINENTAL FIRE SPRINKLER CO	\$245.00	CONTRACTURAL SVC
GRP & ASSOCIATES	\$244.00	PROFESSIONAL SVCS
EAGLE SERVICES, INC.	\$244.00	DODGE OPERATING EXPENDITURES
JEBRO INCORPORATED	\$240.00	CONTRACTURAL SVC
ABLE LOCKSMITHS	\$237.50	CONTRACTURAL SVC
KUSSMAUL ELECTRONICS COMPANY INC	\$234.84	SUPPLIES
ELM USA INC	\$229.95	SUPPLIES

DOMAIN LISTINGS LLC	\$228.00	FEES
VOICE & DATA SYSTEMS INC	\$228.00	TELEPHONE
MONROE TRUCK EQUIPMENT	\$225.40	EQUIPMENT/PARTS
ONE SOURCE THE BACKGROUND CHECK COMPANY	\$223.00	CONSULTANT
NEOPOST USA INC	\$217.82	TRAINING
GENIE SERVICE LLC	\$200.00	PEST CONTROL
IOWA DEPARTMENT OF PUBLIC SAFETY	\$200.00	CONTRACTURAL SVC
REA B BLACKBURN	\$200.00	CONTRACTURAL SVC
J & R LIQUOR LLC	\$195.69	MAC OPERATING EXPENDITURES
HEARTLAND CO-OP	\$190.00	FUEL
EMSPACE INC	\$183.99	CONSULTANT
MIDWEST GLASS	\$180.00	REPAIRS
ANTHONY FRIEND	\$180.00	MAC OPERATING EXPENDITURES
JASON CIHAL	\$180.00	MAC OPERATING EXPENDITURES
MICHAEL M SALES	\$175.00	PRINTING/BINDING
AMERICAN NATIONAL BANK	\$170.37	BANK SERVICES
ATHLETICO EXCEL NEBRASKA LLC	\$170.00	PROFESSIONAL SVCS
JARED MERKSICK-STUMP REMOVAL	\$170.00	TREE WORK
GREAT AMERICA FINANCIAL SERVICE	\$168.39	DODGE OPERATING EXPENDITURES
NANCY J VANPELT	\$167.92	REFUND
FRANK A MCCRARY	\$165.00	CONSULTANT
CANON SOLUTIONS AMERICA INC	\$159.04	COPY/PRINTER MAINTANCE
CB PRF FIRE FIGHTERS #15	\$158.00	DUES EMPLOYEE
IOWA SEX CRIMES INVESTIGATION ASSOC	\$150.00	TRAINING
RESPOND FIRST AID SYSTEMS	\$149.40	MEDICAL SUPPLIES
DANIEL LEWIS	\$145.00	REIMBURSEMENT
MIDLAND SCIENTIFIC INC	\$143.40	SUPPLIES
MATHESON TRI GAS INC	\$143.28	MAC OPERATING EXPENDITURES
KRIHA FLUID POWER COMPANY	\$142.86	EQUIPMENT/PARTS
GEOFFREY HUBBARD	\$137.34	TRAVEL REIMBURSEMENT
TRAVIS J JARZYNSKA	\$124.42	REIMBURSEMENT
OSAGE INDUSTRIES INC	\$123.46	EQUIPMENT/PARTS
COX BUSINESS	\$116.20	DODGE OPERATING EXPENDITURES
MARY KATHERINE AGOSTA	\$107.90	REFUND
MID STATES BANK	\$106.15	MAC OPERATING EXPENDITURES
HARRIS GOLF CARS	\$104.55	DODGE OPERATING EXPENDITURES
JOSHUA OWEN	\$100.00	REFUND
PARAMOUNT LINEN & UNIFORMS	\$98.06	DODGE OPERATING EXPENDITURES
TYLER SCHIRM	\$98.00	REIMBURSEMENT
AMERITAS LIFE INS CORP	\$94.80	DODGE OPERATING EXPENDITURES
LOU ELLEN JACKSON	\$91.46	REFUND
TED'S MOWER SALES & SERVICE INC	\$91.18	EQUIPMENT/PARTS
IOWA ASSOC OF BUILDING OFFICIALS	\$90.00	DUES/MEMBERSHIP
POTTAWATTAMIE COUNTY CLERK OF COURT	\$90.00	COURT COSTS
MELISSA D SCHNIDER	\$86.45	REFUND
RICOH USA INC	\$86.16	EQUIPMENT/PARTS
JULIA M LARSON	\$85.13	REFUND
BARTON RUBY	\$83.90	REFUND
COVENTRY HEALTHCARE	\$82.05	REFUND
CORNERSTONE PRINTING & IMAGING	\$80.10	PRINTING/BINDING
LKQ MIDWEST AUTO	\$80.00	EQUIPMENT/PARTS
LINCOLN NATIONAL LIFE INS CO	\$75.60	DODGE OPERATING EXPENDITURES
ASPEN EQUIPMENT CO	\$74.25	EQUIPMENT/PARTS
JOACHIM OR GISELA KRUEGER	\$71.38	REFUND
UNITED PARCEL SERVICE	\$70.69	FREIGHT/POSTAGE
MUTUAL OF OMAHA	\$64.00	DODGE OPERATING EXPENDITURES
VULCAN INDUSTRIES INCORPORATED	\$63.00	SUPPLIES
COUNCIL BLUFFS VETERINARY CLINIC	\$62.40	VETERINARIAN SVC/SUPPLIES
READING EQUIPMENT & DISTRIBUTION, LLC	\$61.14	EQUIPMENT/PARTS
SPRINT SOLUTIONS INC	\$57.94	CELL PHONE
PRESTO X	\$55.00	PROFESSIONAL SVCS
DANIELSON TECH SUPPLY	\$54.62	SUPPLIES
BIG AL'S	\$50.00	REFUND
DEBORAH WHITE	\$50.00	FEES
DICK DEAN SERVICE INC.	\$45.00	REPAIRS
IOWA DEPT OF AGRICULTURE & LAND STEWARDSHIP	\$45.00	CONTRACTURAL SVC
KERRY NORTHWAY	\$45.00	EQUIPMENT/PARTS

CHRISTINE D ANDERSON	\$38.15	TRAVEL REIMBURSEMENT
JEREMY SMITH	\$37.50	CONTRACTURAL SVC
WEST POTTAWATTAMIE COUNTY EXTENSION	\$35.00	TRAINING
SUSAN ACKERMAN	\$34.00	REFUND
PHYLIS WHITESEL	\$32.50	REFUND
REGENT BOOK COMPANY	\$32.47	SUPPLIES
NEBRASKA DISTRIBUTING	\$29.10	MAC OPERATING EXPENDITURES
ST PETERS CATHOLIC CHURCH	\$25.00	CONSULTANT
GOOGLE LLC	\$25.00	DODGE OPERATING EXPENDITURES
THERESA CANNON DEWITT	\$22.89	REIMBURSEMENT
MARY ANEY	\$22.40	REIMBURSEMENT
PAYPAL INC	\$19.95	CONTRACTURAL SVC
JEFFERSON COUNTY PUBLIC LIBRARY	\$15.99	BOOKS/PERIODICALS/SUB
GOVDEALS INC	\$15.37	ONLINE PAYMENT FEES
AMERICAN BLUE RIBBON HOLDINGS LLC	\$15.00	REFUND
IOWA WESTERN COMMUNITY COLLEGE	\$15.00	QUARTERLY CONTRACT PAYMENT
LARRY L NUZUM JR	\$15.00	REFUND
TRISHA D ALFERS	\$14.72	TRAVEL REIMBURSEMENT
THE CENTER	\$10.00	FEES
IOWA POETRY ASSOCIATION	\$9.00	SUPPLIES
MENARDS	\$5.80	SUPPLIES
DISCOVER	\$1.32	MAC OPERATING EXPENDITURES
AMEX	\$0.50	MAC OPERATING EXPENDITURES
RESCUE SOURCE	\$0.00	TRAINING
VOIDED CHECK	(\$15.00)	UNCLAIMED PROPERTY
	\$11,593,507.18	

**CITY OF COUNCIL BLUFFS**  
**EXPENDITURES**  
**November, FY19**  
**(\$'S)**

PAYEE	AMOUNT	BUSINESS PURPOSE
A & D TECHNICAL SUPPLY COMPANY	\$421.22	SUPPLIES
A + UNITED RADIATOR REPAIR INC.	\$2,460.00	REPAIRS
ABLE LOCKSMITHS	\$237.50	CONTRACTURAL SVC
ABM	\$815.00	JANITORIAL SERVICE
ACTION BATTERIES UNLIMITED INC	\$353.72	SUPPLIES
ADPI EMS BILLING INC	\$4,558.21	AMBULANCE BILLING FEE
ADVANCE SERVICES, INC	\$18,248.19	CONTRACT LABOR
AFSCME IOWA PUBLIC COUNCIL 61	\$1,530.12	DUES EMPLOYEE
AG SOLUTIONS GROUP LLC	\$288.00	EQUIPMENT/PARTS
AGRIVISION EQUIPMENT GROUP	\$31,021.13	EQUIPMENT/PARTS
AHLERS & COONEY P.C	\$621.00	ATTORNEY FEES
ALEGENT HEALTH-BERGAN MERCY HEALTH SYSTEM	\$2,000.00	MEDICAL SUPPLIES
ALVINE AND ASSOCIATES INC	\$8,563.81	PROFESSIONAL SVCS
AMERICAN BLUE RIBBON HOLDINGS LLC	\$15.00	REFUND
AMERICAN CLASSIFIEDS	\$295.00	ADVERTISEMENT
AMERICAN CRANE & RIGGING LLC	\$1,280.00	CONTRACTURAL SVC
AMERICAN NATIONAL BANK	\$170.37	BANK SERVICES
ANDERSON EXCAVATING CO. INC.	\$115,268.47	CONTRACTURAL SVC
AQUA-CHEM INCORPORATED	\$929.08	SUPPLIES
ARNOLD MOTOR SUPPLY, LLP	\$4,150.64	EQUIPMENT/PARTS
ARROW TOWING	\$7,563.75	TOWING/STORAGE/AUCTION
ASPEN EQUIPMENT CO	\$74.25	EQUIPMENT/PARTS
ASPHALT AND CONCRETE MATERIALS CO	\$8,168.16	STREET MAINTENANCE SUPLS
ATHLETICO EXCEL NEBRASKA LLC	\$170.00	PROFESSIONAL SVCS
BAKER & TAYLOR INC	\$8,499.32	BOOKS/PERIODICALS/SUB
BARKER LEMAR AND ASSOCIATES INC	\$495.00	ENGINEERING
BARTON RUBY	\$83.90	REFUND
BEST CARE EMPLOYEE ASSISTANCE PROGRAM	\$1,510.52	MEDICAL SUPPLIES
BGNE INC.	\$665.01	SUPPLIES
BIBLIOTHECA LLC	\$9,749.00	CONTRACTURAL SVC
BIG AL'S	\$50.00	REFUND
BISHOP BUSINESS EQUIPMENT COMPANY	\$1,823.48	SUPPLIES
BLACK HILLS UTILITY HOLDINGS, INC.	\$5,365.02	NATURAL GAS
BLUFFS ELECTRIC INC	\$3,510.97	ELECTRICAL REPAIR
BLUFFS PAVING & UTILITY INC	\$35,582.21	CONSTRUCTION
BLUFFS TAXI & COURIER	\$2,762.50	TRANSIT SERVICES
BMC SOFTWARE INC	\$4,169.34	HARDWARE/SOFTWARE
BOBCAT OF OMAHA	\$15,214.31	EQUIPMENT/PARTS
BOMGAARS SUPPLY INC	\$814.03	SUPPLIES
BOUND TO STAY BOUND BOOKS INC	\$1,241.74	BOOKS/PERIODICALS/SUB
BRYAN ROCK PRODUCTS INC	\$8,697.43	SUPPLIES
BUCK'S INC.	\$416.42	VEHICLE WASH
C & J INDUSTRIAL SUPPLY	\$624.75	JANITORIAL SERVICE
CANON SOLUTIONS AMERICA INC	\$159.04	COPY/PRINTER MAINTANCE
CARLEY CONSTRUCTION LLC	\$186,231.97	CONSTRUCTION
CARROLL CONSTRUCTION SUPPLY	\$1,036.36	EQUIPMENT/PARTS
CB PRF FIRE FIGHTERS #15	\$158.00	DUES EMPLOYEE
CENGAGE LEARNING INC	\$483.83	BOOKS/PERIODICALS/SUB
CENTER POINT LARGE PRINT	\$475.77	SUPPLIES
CENTRAL SALT LLC	\$17,153.52	STREET MAINTENANCE SUPLS
CENTURYLINK	\$1,011.86	TELEPHONE
CERTIFIED POWER INC	\$1,152.15	EQUIPMENT/PARTS
CFI TIRE SERVICE	\$1,281.96	TIRE REPLACEMENT/REPAIR
CHAMPLIN TIRE RECYCLING INC	\$1,799.50	TIRE DISPOSAL
CHEMSEARCHFE	\$923.33	SUPPLIES
CHI HEALTH CLINIC	\$2,533.76	PROFESSIONAL SVCS
CHILD SUPPORT SERVICES DIVISION	\$514.32	GARNISHMENT
CHRISTINE D ANDERSON	\$38.15	TRAVEL REIMBURSEMENT
CITY OF COUNCIL BLUFFS-DEPENDENT	\$5,430.48	EMPLOYEE CONTRIB
CITY OF COUNCIL BLUFFS-FLEX	\$9,354.74	EMPLOYEE CONTRIB

CLEAR TITLE & ABSTRACT LLC	\$991.75	PROFESSIONAL SVCS
COLLECTION SERVICES CENTER	\$10,074.80	GARNISHMENT
COMMONWEALTH ELECTRIC COMPANY	\$26,855.00	CONTRACTURAL SVC
COMPASS UTILITY LLC	\$384,668.12	CONSTRUCTION
COMPUTER CABLE CONNECTION	\$1,632.91	HARDWARE/SOFTWARE
CONRECO INC	\$775.91	SUPPLIES
CONSTELLATION NEWENERGY-GAS DIVISION, LLC	\$1,695.33	NATURAL GAS
CONTINENTAL FIRE SPRINKLER CO	\$245.00	CONTRACTURAL SVC
CORNERSTONE PRINTING & IMAGING	\$80.10	PRINTING/BINDING
CORNHUSKER INTERNATIONAL TRUCKS	\$194,759.67	EQUIPMENT/PARTS
COUNCIL BLUFFS AIRPORT AUTHORITY	\$78,207.01	AIRPORT AUTH TAX
COUNCIL BLUFFS VETERINARY CLINIC	\$62.40	VETERINARIAN SVC/SUPPLIES
COUNCIL BLUFFS WATER WORKS	\$11,743.08	WATER
COUNCIL BLUFFS WINSUPPLY	\$9,339.54	SUPPLIES
COVENTRY HEALTHCARE	\$82.05	REFUND
COX MEDIA, LLC	\$19,746.22	PHONE/INTERNET SVC
CREIGHTON UNIVERSITY	\$800.00	TRAINING
D & K PRODUCTS	\$3,675.00	SUPPLIES
DAILY NONPAREIL	\$6,722.03	ADVERTISEMENT
DANIEL BOGGUES	\$250.00	REFUND
DANIEL LEWIS	\$145.00	REIMBURSEMENT
DANIELSON TECH SUPPLY	\$54.62	SUPPLIES
DANKO EMERGENCY EQUIPMENT CO	\$3,402.72	SUPPLIES
DATA POWER TECHNOLOGY LLC	\$294.00	REPAIRS
DAVID W COBERLY SR.	\$739.56	UNIFORMS
DAVID W WOODY	\$569.58	SUPPLIES
DEBORAH L PARKER	\$315.80	REFUND
DEBORAH WHITE	\$50.00	FEES
DELL MARKETING L P	\$3,870.96	HARDWARE/SOFTWARE
DEX MEDIA, INC.	\$313.15	ADVERTISEMENT
DIAMOND COMMUNICATION SOLUTIONS	\$11,326.76	POSTAGE & LEASE COST
DIAMOND MOWERS INC	\$1,198.12	REPAIRS
DICK DEAN SERVICE INC.	\$45.00	REPAIRS
DICK'S ELECTRIC CO	\$2,505.24	CONTRACTURAL SVC
DILLARD C AVEY	\$2,355.00	REPAIRS
DOMAIN LISTINGS LLC	\$228.00	FEES
DONALD W MATHEWS	\$7,573.60	VEHICLE REPAIR
DONNA L TROUT	\$600.00	CONTRACTURAL SVC
DPS LLC	\$164,413.75	CONTRACTURAL SVC
EAGLE SERVICES, INC.	\$3,207.87	RENTAL EXPS
EARTH TOOL COMPANY LLC	\$9,829.76	EQUIPMENT/PARTS
ECHO GROUP	\$10,015.11	SUPPLIES
ECOSOLUTIONS LLC	\$527.40	SUPPLIES
ED M FELD EQUIPMENT CO., INC.	\$566.64	EQUIPMENT/PARTS
EDWARDS CHEVROLET-CADILLAC INC	\$416.38	EQUIPMENT/PARTS
EFTPS	\$487,853.49	EMPLOYEE TAXES
EHRHART GRIFFIN & ASSOCIATES INC	\$49,178.25	PROFESSIONAL SVCS
ELAVON INC	\$6,157.62	FEES
ELECTRIC PUMP	\$8,581.06	EQUIPMENT/PARTS
ELM USA INC	\$229.95	SUPPLIES
EMPLOYEE BENEFIT SYSTEMS	\$810,959.03	HEALTH INSURANCE
EMSPACE INC	\$183.99	CONSULTANT
ENTERPRISE CAR SALES	\$700.09	RENTAL EXPS
ERRIN KEITH GUNDERSON	\$4,952.30	CONTRACTURAL SVC
EZ-LINER	\$1,666.52	VEHICLES
FACTORY MOTOR PARTS	\$2,329.52	SUPPLIES
FELSBURG HOLT & ULLEVIG INC	\$8,823.12	PROFESSIONAL SVCS
FIRE SERVICE TRAINING BUREAU	\$400.00	TRAINING
FIREGUARD, INC.	\$275.00	EQUIPMENT/PARTS
FIRST WIRELESS INC	\$1,056.00	EQUIPMENT/PARTS
FRANK A MCCRARY	\$165.00	CONSULTANT
FRATERNAL ORDER OF POLICE	\$3,045.00	EMPLOYEE CONTRIB
GENIE SERVICE LLC	\$200.00	PEST CONTROL
GENUINE PARTS COMPANY-NAPA	\$4,534.16	EQUIPMENT/PARTS
GEOFFREY HUBBARD	\$137.34	TRAVEL REIMBURSEMENT
GEORGE BUTLER ASSOCIATES, INC.	\$143,992.28	CONTRACTURAL SVC
GIBBS RENTAL & SALES	\$662.68	RENTAL EXPS

GOVDEALS INC	\$15.37	ONLINE PAYMENT FEES
GRAINGER	\$324.16	EQUIPMENT/PARTS
GREAT PLAINS UNIFORMS	\$2,439.00	UNIFORMS
GREATAMERICA FINANCIAL SERVICES CORP	\$559.51	LOAN PAYMENTS
GRP & ASSOCIATES	\$244.00	PROFESSIONAL SVCS
HAWKEYE TRUCK EQUIPMENT	\$692.27	EQUIPMENT/PARTS
HAWKINS CONSTRUCTION COMPANY	\$1,316,121.89	CONSTRUCTION
HDR ENGINEERING INC	\$14,233.31	PROFESSIONAL SVCS
HEARTLAND CO-OP	\$190.00	FUEL
HEARTLAND TIRES & TREADS INC	\$2,965.75	TIRE REPLACEMENT/REPAIR
HEININGER CONSTRUCTION LLC	\$3,920.00	CONTRACTURAL SVC
HGM ASSOCIATES INC	\$182,107.90	PROFESSIONAL SVCS
HISTORICAL GENERAL DODGE HOUSE FOUNDATION INC	\$18,750.00	QUARTERLY CONTRACT PAYMENT
HOEFER WYSOCKI ARCHITECTS, LLC	\$12,307.63	PROFESSIONAL SVCS
HUBER CHEVROLET CO INC	\$375.36	EQUIPMENT/PARTS
HUMMERT INTERNATIONAL INC	\$744.07	SUPPLIES
ICMA RETIREMENT TRUST - 457	\$10,294.30	EMPLOYEE CONTRIB
INGERSOLL-RAND COMPANY	\$1,969.00	EQUIPMENT/PARTS
INLAND TRUCK PARTS COMPANY INC	\$316.16	EQUIPMENT/PARTS
IOWA ASSOC OF BUILDING OFFICIALS	\$90.00	DUES/MEMBERSHIP
IOWA DEPARTMENT OF PUBLIC SAFETY	\$200.00	CONTRACTURAL SVC
IOWA DEPARTMENT OF REVENUE	\$269.23	GARNISHMENT
IOWA DEPT OF AGRICULTURE & LAND STEWARDSHIP	\$45.00	CONTRACTURAL SVC
IOWA DEPT OF REVENUE	\$123,225.00	EMPLOYEE TAXES
IOWA DIVISION OF LABOR SERVICES	\$565.00	FEES
IOWA ONE CALL	\$717.10	CONTRACTURAL SVC
IOWA POETRY ASSOCIATION	\$9.00	SUPPLIES
IOWA PRISON INDUSTRIES	\$7,950.05	SUPPLIES
IOWA SEX CRIMES INVESTIGATION ASSOC	\$150.00	TRAINING
IOWA WASTE SERVICES LLC	\$46,649.87	SOLID WASTE DISPOSAL
IOWA WESTERN COMMUNITY COLLEGE	\$15.00	QUARTERLY CONTRACT PAYMENT
IOWA WORKFORCE DEVELOPMENT	\$21,943.87	UNEMPLOYEMENT
IP PATHWAYS LLC	\$285.00	HARDWARE/SOFTWARE
IPERS	\$198,035.39	RETIREMENT
J J KELLER & ASSOCIATES INC	\$2,199.00	CONSULTANT
JAMIE N RUPPERT	\$292.50	TRAVEL REIMBURSEMENT
JARED MERKSICK-STUMP REMOVAL	\$170.00	TREE WORK
JEBRO INCORPORATED	\$240.00	CONTRACTURAL SVC
JEFFERSON COUNTY PUBLIC LIBRARY	\$15.99	BOOKS/PERIODICALS/SUB
JEREDITH BRANDS LLC	\$8,156.50	JANITORIAL SERVICE
JEREMY SMITH	\$37.50	CONTRACTURAL SVC
JIM HAWK TRUCK TRAILERS INC	\$787.26	EQUIPMENT/PARTS
JOACHIM OR GISELA KRUEGER	\$71.38	REFUND
JONATHAN C FINNEGAN	\$304.11	TRAVEL REIMBURSEMENT
JONES AUTOMOTIVE INCORPORATED	\$16,758.90	EQUIPMENT/PARTS
JOSHUA OWEN	\$100.00	REFUND
JULIA M LARSON	\$85.13	REFUND
KARL CHEVROLET	\$72,082.79	VEHICLES
KELTEK INCORPORATED	\$844.35	EQUIPMENT/PARTS
KENNETH LOGHRY	\$2,620.00	MOWING/GROUNDS MAINT
KERRY NORTHWAY	\$45.00	EQUIPMENT/PARTS
KOPPOLD PLUMBING	\$4,350.00	REFUND
KOSKKOKE V O'NEAL	\$7,089.50	EQUIPMENT/PARTS
KRIHA FLUID POWER COMPANY	\$142.86	EQUIPMENT/PARTS
KRIS ENGINEERING INC	\$7,118.40	SUPPLIES
KRONOS INCORPORATED	\$2,662.50	HARDWARE/SOFTWARE
KUSSMAUL ELECTRONICS COMPANY INC	\$234.84	SUPPLIES
LAMETTI & SONS INC	\$143,189.46	CONSTRUCTION
LARRY L NUZUM JR	\$15.00	REFUND
LARRY LARSON	\$1,852.50	CONSTRUCTION
LAWSON PRODUCTS INCORPORATED	\$2,299.73	SUPPLIES
LEANNE LOUISE HUGHES	\$4,857.50	TREE WORK
LIFT ALL CRANE SERVICE	\$465.00	CONTRACTURAL SVC
LINDEN PLACE APARTMENTS, LLC	\$64,408.63	DEVLPMNT CONTRACT
LKQ MIDWEST AUTO	\$80.00	EQUIPMENT/PARTS
LOESS HILLS LANDSCAPING-TURF PROGRAM	\$6,195.80	CONTRACTURAL SVC
LOGAN CONTRACTORS SUPPLY INC	\$4,293.56	SUPPLIES



LOU ELLEN JACKSON	\$91.46	REFUND
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$3,960.00	EMPLOYEE CONTRIB
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$280.00	EMPLOYEE CONTRIB
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$3,480.00	EMPLOYEE CONTRIB
LSNB AS TRUSTEE FOR POST EMPLOY HLTH PLAN	\$1,000.00	EMPLOYEE CONTRIB
M & R WELDING	\$1,130.00	WELDING SUPPLIES/SERVICE
MACQUEEN EQUIPMENT, INC.	\$761.41	EQUIPMENT/PARTS
MALLOY ELECTRIC	\$1,260.22	EQUIPMENT/PARTS
MARCO TECHNOLOGIES LLC	\$18,777.07	COPY/PRINTER MAINTANCE
MARK WARNEKE	\$1,150.00	CONTRACTURAL SVC
MARLYS LIEN	\$309.23	TRAVEL REIMBURSEMENT
MARY ANEY	\$22.40	REIMBURSEMENT
MARY JANE L HANSEN	\$543.09	REFUND
MARY KATHERINE AGOSTA	\$107.90	REFUND
MASTER BURN	\$442.73	SUPPLIES
MATHESON TRI GAS INC.	\$1,236.47	WELDING SUPPLIES/SERVICE
MAX I WALKER UNIFORM & APPAREL	\$840.60	UNIFORMS
MCKINNIS INC	\$779.84	REPAIRS
MCMULLEN FORD INC	\$391.48	EQUIPMENT/PARTS
MECO-HENNE CONTRACTING INC	\$342,304.00	CONSTRUCTION
MELISSA D SCHNIDER	\$86.45	REFUND
MENARDS	\$5.80	SUPPLIES
MFPRSI	\$455,082.78	RETIREMENT
MICHAEL M SALES	\$175.00	PRINTING/BINDING
MICHAEL O'BRADOVICH	\$2,400.00	CONSULTANT
MICHAEL TODD AND COMPANY INC	\$5,645.00	EQUIPMENT/PARTS
MIDAMERICAN ENERGY	\$104,148.82	ELECTRICITY
MIDLAND SCIENTIFIC INC	\$143.40	SUPPLIES
MIDLANDS HUMANE SOCIETY	\$10,626.17	CONTRACTURAL SVC
MIDLANDS PRINTING & BUSINESS FORMS	\$1,864.74	PRINTING/BINDING
MIDSTATES BANK, NA	\$51,262.49	BANK SERVICES
MIDWEST GLASS	\$180.00	REPAIRS
MIDWEST LABORATORIES INC	\$880.00	CONTRACTURAL SVC
MIDWEST STORAGE SOLUTIONS INC	\$69,880.07	EQUIPMENT/PARTS
MIDWEST TAPE	\$5,934.28	DVD/AUDIO/CD
MIDWEST TURF & IRRIGATION	\$143,400.24	EQUIPMENT/PARTS
MINITEX	\$1,300.00	SUPPLIES
MOBILIS INC	\$7,997.70	EQUIPMENT/PARTS
MOBOTREX INC	\$17,391.20	SUPPLIES
MONROE TRUCK EQUIPMENT	\$225.40	EQUIPMENT/PARTS
MORRIS EXCAVATING CO INC	\$294.84	CONTRACTURAL SVC
MULTIPLE OPTIONS INC	\$1,348.50	HARDWARE/SOFTWARE
MUNICIPAL EMERGENCY SERVICES INC	\$1,218.60	EQUIPMENT/PARTS
MUNICIPAL PIPE TOOL CO LLC	\$1,518.76	EQUIPMENT/PARTS
MURPHY TRACTOR & EQUIPMENT CO CORP	\$7,121.66	SUPPLIES
NANCY J VANPELT	\$167.92	REFUND
NATIONWIDE RETIREMENT SOLUTIONS INC	\$61,449.22	EMPLOYEE CONTRIB
NEBCON INC	\$24,933.14	CONTRACTURAL SVC
NEBRASKA AIR FILTER INC	\$1,166.23	SUPPLIES
NEBRASKA CHILD SUPPORT PAYMENT CTR	\$496.62	GARNISHMENT
NEBRASKA FURNITURE MART INC	\$8,034.79	EQUIPMENT/PARTS
NEBRASKA IOWA SUPPLY CO INC	\$3,822.60	FUEL
NEOPOST USA INC	\$217.82	TRAINING
NEUVIRTH CONSTRUCTION INC	\$47,812.34	CONSTRUCTION
NMC INC.	\$15,358.17	EQUIPMENT/PARTS
O.I. CORPORATION	\$889.34	EQUIPMENT/PARTS
OCLC INC	\$1,210.47	SUBSCRIPTION
ODEYS INC	\$1,016.45	EQUIPMENT/PARTS
O'KEEFE ELEVATOR COMPANY INC	\$295.50	CONTRACTURAL SVC
OLD DOMINION BRUSH COMPANY INC	\$651.77	SUPPLIES
OLSSON	\$9,403.94	CONSULTANT
OMAHA DOOR & WINDOW CO INC	\$968.10	REPAIRS
OMAHA PNEUMATIC EQUIPMENT COMPANY	\$316.91	SUPPLIES
OMAHA WORLD HERALD	\$245.16	ADVERTISEMENT
OMNI ENGINEERING	\$13,497.81	STREET MAINTENANCE SUPLS
ONE SOURCE THE BACKGROUND CHECK COMPANY	\$223.00	CONSULTANT
ONENECK IT SOLUTIONS LLC	\$1,526.75	HARDWARE/SOFTWARE

OREGON DEPARTMENT OF JUSTICE	\$1,276.62	EMPLOYEE CONTRIB
O'REILLY AUTOMOTIVE INC	\$312.17	SUPPLIES
OSAGE INDUSTRIES INC	\$123.46	EQUIPMENT/PARTS
OVERDRIVE INC	\$4,349.78	BOOKS/PERIODICALS/SUB
PAPILLION SANITATION	\$3,596.28	SOLID WASTE DISPOSAL
PARAMOUNT GAS PRODUCTS LLC	\$2,517.60	SAFETY EQUIPMENT
PASSPORT LABS INC	\$845.00	PARK FEES
PAYLESS OFFICE PRODUCTS INC	\$5,488.94	SUPPLIES
PAYPAL INC	\$19.95	CONTRACTURAL SVC
PECKHAM CONCRETE CONSTRUCTION	\$6,430.00	CONTRACTURAL SVC
PETROLEUM TRADERS CORPORATION	\$41,276.64	FUEL
PHYLIS WHITESEL	\$32.50	REFUND
PITNEY BOWES CORPORATION	\$3,000.00	POSTAGE & LEASE COST
POLYDYNE INC	\$19,470.00	SUPPLIES
POTTAWATTAMIE COUNTY AUDITOR	\$9,059.34	LAW ENFORCEMENT COMPLEX
POTTAWATTAMIE COUNTY CLERK OF COURT	\$90.00	COURT COSTS
POTTAWATTAMIE COUNTY RECORDER	\$458.00	FEES
PRESTO X	\$55.00	PROFESSIONAL SVCS
PROJECT ADVOCATES	\$25,305.48	CONTRACTURAL SVC
PURITAN MANUFACTURING INCORPORATED	\$315.00	SUPPLIES
QBQ INDUSTRIES LLC	\$813.00	PROFESSIONAL SVCS
RAMAKER & ASSOCIATES INC	\$334.00	CONSULTANT
RASMUSSEN MECHANICAL SERVICES INC	\$672.25	EQUIPMENT/PARTS
RDG GEOSCIENCE & ENGINEERING INC	\$855.25	PROFESSIONAL SVCS
REA B BLACKBURN	\$200.00	CONTRACTURAL SVC
READING EQUIPMENT & DISTRIBUTION, LLC	\$61.14	EQUIPMENT/PARTS
READING HOUSE LLC	\$2,750.00	BOOKS/PERIODICALS/SUB
READY MIXED CONCRETE	\$64,589.50	SUPPLIES
RECORDED BOOKS LLC	\$1,999.69	DVD/AUDIO/CD
RED BRANCH MEDIA, INC	\$2,750.00	CONSULTANT
RED RIVER WASTE SOLUTIONS LP	\$293,032.82	REFUSE COLLECTION
REGENT BOOK COMPANY	\$32.47	SUPPLIES
REHRIG PACIFIC COMPANY	\$25,412.94	SUPPLIES
RESCUE SOURCE	\$0.00	TRAINING
RESPOND FIRST AID SYSTEMS	\$149.40	MEDICAL SUPPLIES
REVOLUTION WRAPS LLC	\$3,915.80	ADVERTISEMENT
RICOH USA INC	\$86.16	EQUIPMENT/PARTS
RIVERSIDE BUILDING MAINTENANCE INC	\$1,071.00	JANITORIAL SERVICE
RLKM INC.	\$461.39	REPAIRS
ROBERT G CHRISTENSEN	\$330.00	CONTRACTURAL SVC
ROSE EQUIPMENT INC	\$807.99	EQUIPMENT/PARTS
RYNE CLINTON JEFFRIES	\$16,650.00	CONSTRUCTION
SAMPSON CONSTRUCTION CO INC	\$778,212.00	CONSTRUCTION
SAPP BROTHERS INC	\$33,390.94	FUEL
SARA BAUER	\$454.46	REIMBURSEMENT
SCALES SALES & SERVICE LLC	\$345.00	EQUIPMENT/PARTS
SECURITY EQUIPMENT INCORPORATED	\$41,557.49	CONTRACTURAL SVC
SHERBONDY'S GARDEN CENTER	\$1,800.00	CONTRACTURAL SVC
SIEMENS INDUSTRY INC	\$20,163.75	EQUIPMENT/PARTS
SJ ELECTRO SYSTEMS INC	\$39,653.40	EQUIPMENT/PARTS
SNYDER & ASSOCIATES INC	\$37,832.53	PROFESSIONAL SVCS
SOUTHWEST IOWA PLANNING COUNCIL	\$22,976.92	CONTRACTURAL SVC
SPRINT SOLUTIONS INC	\$57.94	CELL PHONE
ST PETERS CATHOLIC CHURCH	\$25.00	CONSULTANT
STATE INDUSTRIAL PROUCTS	\$2,083.52	SUPPLIES
STEPP MANUFACTURING CO INC	\$2,629.77	EQUIPMENT/PARTS
STERN OIL CO., INC	\$1,696.53	SUPPLIES
STUDIO 15 COMMERCIAL INTERIORS INC	\$127,504.64	CONTRACT LABOR
SUE WOZNAK	\$250.00	REFUND
SUEZ TREATMENT SOLUTIONS INC	\$7,046.76	EQUIPMENT/PARTS
SUNBELT RENTALS INC	\$343.15	TRAINING
SUSAN ACKERMAN	\$34.00	REFUND
SUSPENSION SHOP INC	\$775.60	EQUIPMENT/PARTS
SWAGIT PRODUCTIONS LLC	\$1,375.00	CONTRACTURAL SVC
TED'S MOWER SALES & SERVICE INC	\$91.18	EQUIPMENT/PARTS
TERRY WISE	\$1,677.70	REFUND
THE CENTER	\$10.00	FEES

THE OFFICE CLEANERS	\$3,102.05	JANITORIAL SERVICE
THE RETROFIT COMPANIES INC	\$6,645.20	CONTRACTURAL SVC
THE SCOTTS COMPANY	\$7,781.05	REFUSE COLLECTION
THERESA CANNON DEWITT	\$22.89	REIMBURSEMENT
THERMAL SERVICES	\$4,729.00	REPAIRS
THOMSON REUTERS	\$943.21	SUBSCRIPTION
TITAN MACHINERY INC	\$54,969.00	EQUIPMENT/PARTS
TODD VALLEY FARMS INC	\$745.00	SUPPLIES
TOYNE INC	\$556.81	EQUIPMENT/PARTS
TRAFFIC CONTROL CORP	\$5,160.00	EQUIPMENT/PARTS
TRANE U.S. INC	\$5,157.75	REPAIRS
TRANS-IOWA EQUIPMENT INC	\$2,214.89	EQUIPMENT/PARTS
TRANSIT AUTHORITY OF THE CITY OF OMAHA	\$60,469.00	BUS SERVICE
TRAVIS J JARZYNSKA	\$124.42	REIMBURSEMENT
TREASURER STATE OF IOWA/SALES TAX	\$3,859.87	SALES TAX
TRISHA D ALFERS	\$14.72	TRAVEL REIMBURSEMENT
TYLER SCHIRM	\$98.00	REIMBURSEMENT
TY'S OUTDOOR POWER & SERVICE	\$726.98	EQUIPMENT/PARTS
U S AUTO FORCE	\$3,987.10	SUPPLIES
UNITED PARCEL SERVICE	\$70.69	FREIGHT/POSTAGE
US BANK	\$72,820.91	BANK SERVICES
USABUEBOOK	\$408.76	SUPPLIES
UTILITY EQUIPMENT COMPANY	\$350.30	EQUIPMENT/PARTS
VAN DIEST SUPPLY CO	\$5,743.59	SUPPLIES
VERIZON WIRELESS SERVICES LLC	\$8,201.18	CELL PHONE
VERNE SIMMONDS COMPANY	\$1,446.48	SUPPLIES
VOICE & DATA SYSTEMS INC	\$228.00	TELEPHONE
VOYA RETIREMENT INSURANCE & ANNUITY COMPANY	\$6,930.00	EMPLOYEE CONTRIB
VULCAN INDUSTRIES INCORPORATED	\$63.00	SUPPLIES
WATER ENGINEERING INC	\$254.57	CONTRACTURAL SVC
WATEROUS COMPANY	\$2,619.96	EQUIPMENT/PARTS
WELLMARK	\$1,025.60	REFUND
WEST BROADWAY CLINIC P C	\$5,080.00	CONSULTANT
WEST POTTAWATTAMIE COUNTY EXTENSION	\$35.00	TRAINING
WESTERN ENGINEERING COMPANY INC	\$60,677.27	CONSTRUCTION
WILLIAM E CARPENTER JR	\$333.55	TRAVEL REIMBURSEMENT
WINDSTREAM CORPORATION	\$2,507.16	TELEPHONE
WOODHOUSE AUTO FAMILY	\$716.78	EQUIPMENT/PARTS
WORKMAN PRECAST CORP	\$9,211.00	SUPPLIES
WORKSTAFFING	\$10,539.03	CONTRACTURAL SVC
WYSS ASSOCIATES, INC	\$1,350.00	CONTRACTURAL SVC
YMCA OF GREATER OMAHA	\$810.00	CONTRACTURAL SVC
PAYROLL	\$1,759,674.65	CITY EMPLOYEE PAYROLL
US BANK	\$205,044.81	BASS PRO LOAN
VOIDED CHECK	(\$15.00)	UNCLAIMED PROPERTY
AMEX	\$0.50	MAC OPERATING EXPENDITURES
ANTHONY FRIEND	\$180.00	MAC OPERATING EXPENDITURES
BMI JANITORIAL GROUP	\$3,588.00	MAC OPERATING EXPENDITURES
BOFA	\$486.72	MAC OPERATING EXPENDITURES
CABANA COFFEE	\$1,486.16	MAC OPERATING EXPENDITURES
CAESARS ENTERTAINMENT	\$554,408.76	MAC OPERATING EXPENDITURES
DISCOVER	\$1.32	MAC OPERATING EXPENDITURES
DOG & PONY PRODUCTIONS INC	\$2,970.00	MAC OPERATING EXPENDITURES
DOLL DISTRIBUTING INC	\$548.40	MAC OPERATING EXPENDITURES
ECHO ELECTRIC SUPPLY	\$810.60	MAC OPERATING EXPENDITURES
EXECUTIVE SECURITY OF OMAHA	\$1,122.00	MAC OPERATING EXPENDITURES
FAMOUS DAVES	\$1,955.45	MAC OPERATING EXPENDITURES
FUNNEL CCAKE	\$1,026.20	MAC OPERATING EXPENDITURES
IOWA DEPARTMENT OF REVENUE	\$28,996.00	MAC OPERATING EXPENDITURES
J & R LIQUOR LLC	\$195.69	MAC OPERATING EXPENDITURES
JASON CIHAL	\$180.00	MAC OPERATING EXPENDITURES
MATHESON TRI GAS INC	\$143.28	MAC OPERATING EXPENDITURES
MID STATES BANK	\$106.15	MAC OPERATING EXPENDITURES
NEBRASKA DISTRIBUTING	\$29.10	MAC OPERATING EXPENDITURES
PAYROLL	\$96,560.40	MAC OPERATING EXPENDITURES
SINCLAIR TV OF OMAHA LLC	\$2,000.00	MAC OPERATING EXPENDITURES
ACUSHNET COMPANY	\$3,238.63	DODGE OPERATING EXPENDITURES

ADIDAS AMERICA INC	\$3,545.72	DODGE OPERATING EXPENDITURES
AMERITAS LIFE INS CORP	\$94.80	DODGE OPERATING EXPENDITURES
COX BUSINESS	\$116.20	DODGE OPERATING EXPENDITURES
D&K PRODUCTS	\$1,301.00	DODGE OPERATING EXPENDITURES
EAGLE SERVICES, INC.	\$244.00	DODGE OPERATING EXPENDITURES
FIRST NATIONAL BANK PCARDS ACH	\$2,195.77	DODGE OPERATING EXPENDITURES
GOOGLE LLC	\$25.00	DODGE OPERATING EXPENDITURES
GREAT AMERICA FINANCIAL SERVICE	\$168.39	DODGE OPERATING EXPENDITURES
HARRIS GOLF CARS	\$104.55	DODGE OPERATING EXPENDITURES
I-80 LIQUOR & TOBACCO	\$286.38	DODGE OPERATING EXPENDITURES
J&M GOLF	\$281.86	DODGE OPERATING EXPENDITURES
LINCOLN NATIONAL LIFE INS CO	\$75.60	DODGE OPERATING EXPENDITURES
LANDSCAPES MGMT COMPANY	\$5,179.05	DODGE OPERATING EXPENDITURES
LOCKTON CO LLC	\$3,679.00	DODGE OPERATING EXPENDITURES
LANDSCAPES UNLIMITED	\$2,864.74	DODGE OPERATING EXPENDITURES
LYMAN-RICHEY SAND & GRAVEL CO	\$912.89	DODGE OPERATING EXPENDITURES
MUTUAL OF OMAHA	\$64.00	DODGE OPERATING EXPENDITURES
PARAMOUNT LINEN & UNIFORMS	\$98.06	DODGE OPERATING EXPENDITURES
RED RIVER WASTE SOLUTIONS LP	\$247.50	DODGE OPERATING EXPENDITURES
SYSCO - LINCOLN	\$566.31	DODGE OPERATING EXPENDITURES
UMR	\$1,506.48	DODGE OPERATING EXPENDITURES
ZIMCO SUPPLY CO	\$2,800.00	DODGE OPERATING EXPENDITURES
IOWA DEPARTMENT OF REVENUE	\$7,864.00	DODGE OPERATING EXPENDITURES
DODGE PAYROLL	\$38,629.97	DODGE OPERATING EXPENDITURES
BANK & CR CARD FEES	\$1,447.10	DODGE OPERATING EXPENDITURES
	\$11,593,507.18	

**NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION**

**To:**

**DANIEL E. MCGOVERN, PERSON WHOM PARCEL IS TAXED**  
**215 S 10th Street**  
**Council Bluffs, IA 51501**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

**J. DOE, SPOUSE OF DANIEL E. MCGOVERN, REAL NAME UNKNOWN, A PERSON WHO**  
**HAS AN INTEREST OF RECORD**  
**215 S 10th Street**  
**Council Bluffs, IA 51501**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

**PERSON IN POSSESSION, PERSON IN POSSESSION**  
**215 S 10th Street**  
**Council Bluffs, IA 51501**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

**ADAIR 0344, A PERSON WHO HAS AN INTEREST OF RECORD**  
**With Union Bank as Secured Party**  
**PO Box 82668**  
**Lincoln, NE 68501**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

**POTTAWATTAMIE COUNTY AUDITOR, A PERSON WHO HAS AN INTEREST OF RECORD**  
**227 S 6th Street**  
**Council Bluffs, IA 51501**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

**CITY OF COUNCIL BLUFFS, A PERSON WHO HAS AN INTEREST OF RECORD**  
**c/o City Attorney**  
**209 Pearl St., Ste 304**  
**Council Bluffs, IA 51503**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

**ADAIR 0344, A PERSON WHO HAS AN INTEREST OF RECORD**  
**405 N 155th Street, #100**  
**Omaha, NE 68154**  
**Service by Certified Mail, Return Receipt Requested and regular mail**

02/25/19  
4:00 PM  
02/25/19

CITY OF COUNCIL BLUFFS, THE CITY WHERE THE PARCEL IS LOCATED  
c/o City Clerk  
209 Pearl St., Ste 102  
Council Bluffs, IA 51503  
Service by Certified Mail, Return Receipt Requested and regular mail

In accordance with Iowa Code § 447.9, you are hereby notified that:

1. Date of Sale: On June 20, 2016, the following described real property was sold by Pottawattamie County, for delinquent and unpaid taxes levied against the real property.
2. Description of the property sold:
  - a. Address: 215 S 10<sup>th</sup> Street, Council Bluffs, IA 51501
  - b. Legal Description: The North 51 ½ feet of Lot 6 in Block 11, Bayliss Second Addition to the City of Council Bluffs, Pottawattamie County, Iowa.
3. Name of the Purchaser: On the day of the sale, a certificate of purchase, No. 16-0348 was issued to Basil Land Holdings 15 LLC, who bought the property at the sale.
4. Your Right of Redemption pursuant to Iowa Code will expire and a Deed for the property described above will be made unless redemption is made within ninety (90) days from the completed service of this Notice.
5. If the Right of Redemption is allowed to expire, a tax deed will be issued by the Treasurer of Pottawattamie County.

Dated this 2<sup>nd</sup> day of January, 2019.

Basil Land Holdings 15 LLC

A handwritten signature in black ink, reading "Ryan C. Dorsey", is written over a horizontal line.

Ryan C. Dorsey  
13575 Lynam Drive  
Omaha, NE 68138  
402-505-4124  
Fax: 402-513-6483  
[rdorsey@eleventalents.com](mailto:rdorsey@eleventalents.com)

**AFFIDAVIT OF SERVICE OF NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION**

STATE OF NEBRASKA )

) ss.

COUNTY OF SARPY )

Ryan C. Dorcey, being first duly sworn upon oath deposes and states as follows:

1. I am the attorney for Basil Land Holdings 15 LLC, an Iowa limited liability company, (hereinafter "Basil Land Holdings 15 LLC"), the lawful holder of the Tax Sale Certificate No. 16-0348 under whose direction I have filed this Affidavit and caused service of the Notice of Expiration of Right of Redemption.

2. The property which was sold by the Treasurer of Pottawattamie County, Iowa for the then delinquent and unpaid taxes and/or special assessments is commonly described as 215 S 10<sup>th</sup> Street, Council Bluffs, IA 51501, and legally described as:

The North 51 ½ feet of Lot 6 in Block 11, Bayliss Second Addition to the City of Council Bluffs, Pottawattamie County, Iowa, (the "Property").

3. Pursuant to Iowa Code § 447.9, separate copies of a Notice of Expiration of Right of Redemption (the "Notice"), a copy of such Notice as attached hereto, were served by Ryan C. Dorcey, attorney for the certificate holder Basil Land Holdings 15 LLC, under the direction of Basil Land Holdings 15 LLC, on January 2, 2019. One such copy of the Notice was served on the addressee by mailing the copy in a sealed envelope, bearing the correct postage, by regular United States first class mail, addressed to the addressee. The second such copy was served on the addressee by mailing the copy in a sealed envelope, bearing the correct postage, by certified United States mail, addressed to the addressee. The Notices were mailed to each of the following named parties at the following addresses:

DANIEL E. MCGOVERN, PERSON WHOM PARCEL IS TAXED  
215 S 10th Street  
Council Bluffs, IA 51501  
Service by Certified Mail, Return Receipt Requested and regular mail

J. DOE, SPOUSE OF DANIEL E. MCGOVERN, REAL NAME UNKNOWN, A PERSON WHO HAS AN INTEREST OF RECORD  
215 S 10th Street  
Council Bluffs, IA 51501  
Service by Certified Mail, Return Receipt Requested and regular mail

PERSON IN POSSESSION, PERSON IN POSSESSION  
215 S 10th Street  
Council Bluffs, IA 51501  
Service by Certified Mail, Return Receipt Requested and regular mail

ADAIR 0344, A PERSON WHO HAS AN INTEREST OF RECORD  
With Union Bank as Secured Party  
PO Box 82668  
Lincoln, NE 68501  
Service by Certified Mail, Return Receipt Requested and regular mail

POTTAWATTAMIE COUNTY AUDITOR, A PERSON WHO HAS AN INTEREST OF RECORD  
227 S 6th Street  
Council Bluffs, IA 51501  
Service by Certified Mail, Return Receipt Requested and regular mail

CITY OF COUNCIL BLUFFS, A PERSON WHO HAS AN INTEREST OF RECORD  
c/o City Attorney  
209 Pearl St., Ste 304  
Council Bluffs, IA 51503  
Service by Certified Mail, Return Receipt Requested and regular mail

ADAIR 0344, A PERSON WHO HAS AN INTEREST OF RECORD  
405 N 155th Street, #100  
Omaha, NE 68154  
Service by Certified Mail, Return Receipt Requested and regular mail

CITY OF COUNCIL BLUFFS, THE CITY WHERE THE PARCEL IS LOCATED  
c/o City Clerk  
209 Pearl St., Ste 102  
Council Bluffs, IA 51503  
Service by Certified Mail, Return Receipt Requested and regular mail

Copies of the Certified Mail return receipts are attached hereto and incorporated herein. The costs for service by regular and certified mail to the above parties is \$57.12.

4. The record search of the Property was performed by an abstractor who is an active participant in the title guaranty program under section 16.91 or by an attorney licensed to practice law in the state of Iowa. The cost for the record search is \$150.00.

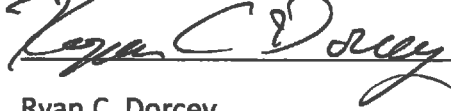
5. Upon information and belief, none of the parties upon whom the Notice was served was in or within three months last past engaged in the military, armed forces or naval service of the United States or thereby entitled to the benefits of the Servicemembers Civil Relief Act, or similar acts or acts amendatory thereof or supplemental thereto, at the time of the service of the Notice upon them or at the time of the making of this Affidavit.

6. To the knowledge of the undersigned, all conditions required by Iowa Code effective and in existence at the time of the issuance of the Tax Sale Certificate identified herein have been complied with in order that the Treasurer of Pottawattamie County, Iowa may issue a treasurer's deed in favor of Basil Land Holdings 15 LLC.



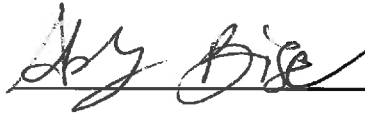
FURTHER AFFIANT SAYETH NOT.

Basil Land Holdings 15 LLC



Ryan C. Dorsey,  
13575 Lynam Drive  
Omaha, NE 68138  
402-505-4124  
Fax: 402-513-6483  
[rdorsey@eleventalents.com](mailto:rdorsey@eleventalents.com)

Subscribed in my presence and sworn to before me this 2<sup>nd</sup> day of January, 2019, by  
Ryan C. Dorsey.



Notary Public



January 8, 2019  
DATE


I acknowledge receiving a Notice of Expiration of Right of Redemption from Tax Sale for the property assessed to GT Karges which has no street address number and is best described as fronting on the 1800 Block area of Tostevin Street in Council Bluffs, Iowa, and is legally described as:

LINDA LOMA ADD PT LOT 53 COMM 17.08' E NW CORNER TH E 114.65'  
S 12' W 104.33' NW 15.83' TO POB,

which Notice is dated January 7, 2019 and signed by Curtis J. Heithoff as the attorney for Billy Cates, the party giving the Notice of Expiration of Right of Redemption from Tax Sale.

  
\_\_\_\_\_  
COUNCIL BLUFFS CITY CLERK

Subscribed in my presence and sworn  
to before me this 8<sup>th</sup> day of  
January, 2019.

  
\_\_\_\_\_  
NOTARY PUBLIC



## NOTICE OF EXPIRATION OF RIGHT OF REDEMPTION FROM TAX SALE

TO: G T Karges

The Person in Whose Name the Following  
Described Property is Assessed

You, and each of you, are notified that on the 15<sup>th</sup> day of June, 2015, the following described property, situated in Pottawattamie County, Iowa, to-wit:

LINDA LOMA ADD PT LOT 53 COMM 17.08' E NW CORNER TH E 114.65'  
S 12' W 104.33' NW 15.83' TO POB,

which has no street address number and is best described as fronting on the 1800 Block area of Tostevin Street in Council Bluffs, Iowa, and which is Pottawattamie County Tax Parcel No. 744401230040. Said described property was sold by the County Treasurer of Pottawattamie County, Iowa, at the Public Bidder Tax Sale on said date for the amount of taxes and/or special assessments, interest and costs due and remaining unpaid against said property to Pottawattamie County Iowa, and a Certificate of Purchase at Tax Sale, Certificate No. 15-1261, was duly issued to Pottawattamie County Iowa by the County Treasurer of Pottawattamie County, Iowa, pursuant to said sale, which Certificate is now lawfully held and owned by Billy Cates by virtue of an Assignment of said Certificate to him by Pottawattamie County, Iowa on June 14, 2018, and that the right of redemption will expire and a Deed for said property will be executed and delivered unless redemption from said sale is made within ninety (90) days from the completed service of this Notice.

DATED this 7<sup>th</sup> day of January, 2019.

BILLY CATES

BY: \_\_\_\_\_



Curtis J. Heithoff #2248  
508 South 8<sup>th</sup> Street  
Council Bluffs, Iowa 51501  
Telephone: 712-325-0888

HIS ATTORNEY

RETURN TO: CITY OF COUNCIL BLUFFS, IOWA  
ATTN: CITY LEGAL DEPARTMENT  
OR CITY CLERK  
209 PEARL STREET  
COUNCIL BLUFFS, IA 51503

CITY CLAIM NO. 18-PW-1935

### NOTICE OF CLAIM/LOSS

NAME OF CLAIMANT: JEM INVESTMENT DAY PHONE: 402-651-6088  
ADDRESS: 3144 W BOWY C.B. IA 51501 DOB: \_\_\_\_\_

DATE & TIME OF LOSS/ACCIDENT: FIRST PART OF AUGUST 2018  
LOCATION OF LOSS/ACCIDENT: 3144 W BOWY C.B. IA 51501  
DESCRIPTION OF LOSS/ACCIDENT: \_\_\_\_\_

VIBRATION OF BUILDING DURING WORK BEING  
DONE ON BROADWAY CAUSED THE PHASE 7  
CAP STONE - LIMESTONE BLOCK TO BREAK (USE BACK OF FORM, IF NECESSARY)

TOTAL DAMAGES CLAIMED: \$ 2358.04

WITNESS(ES) (Name(s), Address(es), Phone No(s)) OWNED AND EMPLOYED BY LIL PEROS  
TITLED SHOP

WAS POLICE REPORT FILED \_\_\_\_\_ YES ☒ NO

IF MEDICAL ATTENTION WAS REQUIRED, PLEASE PROVIDE NAME, ADDRESS, AND TELEPHONE NO. OF TREATING PHYSICIAN AND FACILITY:

HAVE YOU RESUMED NORMAL ACTIVITIES? ☒ YES \_\_\_\_\_ NO

IF YOU INCURRED PROPERTY DAMAGE, PLEASE DESCRIBE AND PROVIDE COPIES OF ESTIMATES, INVOICES, PHOTOGRAPHS, AND ANY

OTHER RELEVANT INFORMATION: SEE ATTACHED

LIST INSURANCE PROVIDER AND COVERAGE: UNITED STATES LIABILITY

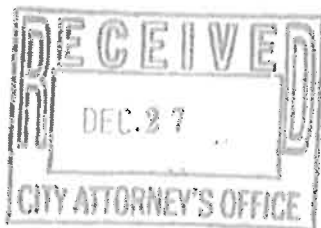
INSURANCE COMPANY -- WILL FURNISH POLICY AT YOUR REQUEST

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IN SUPPORT OF MY CLAIM IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NOTE: IT IS A FRAUDULENT PRACTICE PUNISHABLE BY FINE OR IMPRISONMENT TO KNOWINGLY MAKE A FALSE CLAIM (SECTION 714.8(3) CODE OF IOWA)

11-6-2018  
DATE

[Signature]  
CLAIMANT'S SIGNATURE



CLERK RCD  
28 DEC 18

PM3:03

RETURN TO: CITY OF COUNCIL BLUFFS, IOWA  
ATTN: CITY LEGAL DEPARTMENT  
OR CITY CLERK  
209 PEARL STREET  
COUNCIL BLUFFS, IA 51503

CITY CLAIM NO. 18-PW-19.31

NOTICE OF CLAIM/LOSS

NAME OF CLAIMANT:

ADDRESS:

DAY PHONE:

DOB:

DATE & TIME OF LOSS/ACCIDENT:

LOCATION OF LOSS/ACCIDENT:

DESCRIPTION OF LOSS/ACCIDENT:

TOTAL DAMAGES CLAIMED: \$ 161.04 (USE BACK OF FORM, IF NECESSARY)

WITNESS(ES) (Name(s), Address(es), Phone No(s))

WAS POLICE REPORT FILED ☐ YES ☒ NO

IF MEDICAL ATTENTION WAS REQUIRED, PLEASE PROVIDE NAME, ADDRESS, AND TELEPHONE NO. OF TREATING PHYSICIAN AND FACILITY:

My Physical Therapy's can tell you  
how, bruised my eye, Black & Blue, and  
scar on my leg. Judy - Eric n/2 328  
cut 8274

HAVE YOU RESUMED NORMAL ACTIVITIES? ☐ YES ☒ NO

IF YOU INCURRED PROPERTY DAMAGE, PLEASE DESCRIBE AND PROVIDE COPIES OF ESTIMATES, INVOICES, PHOTOGRAPHS, AND ANY

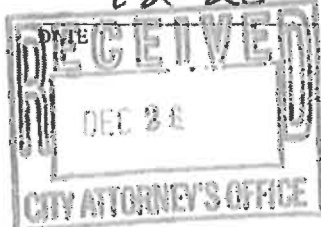
OTHER RELEVANT INFORMATION:

LIST INSURANCE PROVIDER AND COVERAGE:

Medicare - Blue Cross Blue Shield

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IN SUPPORT OF MY CLAIM IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NOTE: IT IS A FRAUDULENT PRACTICE PUNISHABLE BY FINE OR IMPRISONMENT TO KNOWINGLY MAKE A FALSE CLAIM (SECTION 714.8(3) CODE OF IOWA)



Sandra J. Conrad  
CLAIMANT'S SIGNATURE

CLERK RCV'D  
27 DEC '18

PN1:15

RETURN TO:

CITY OF COUNCIL BLUFFS, IOWA  
ATTN: CITY LEGAL DEPARTMENT  
OR CITY CLERK  
209 PEARL STREET  
COUNCIL BLUFFS, IA 51503

CITY CLAIM NO. 18-PW-1933

NOTICE OF CLAIM/LOSS

NAME OF CLAIMANT:

Dustin Harris

DAY PHONE:

412-917-6735  
712-256-5305

ADDRESS:

85 9th Dr

DOB:

7-6-78

DATE & TIME OF LOSS/ACCIDENT:

1st hr February 18 2nd 3-3-18-

LOCATION OF LOSS/ACCIDENT:

Spencer & Kimberly

DESCRIPTION OF LOSS/ACCIDENT:

deep pothole - hit once couldn't see it because  
it wasn't lit well. Called communications & they left a message  
to get it filled hit again around a week later coming back from  
a late call. Thought it was something easy but when → (USE BACK OF FORM, IF NECESSARY)

TOTAL DAMAGES CLAIMED: \$

551.00

WITNESS(ES) (Name(s), Address(es), Phone No(s))

Told several officers & family about it.

WAS POLICE REPORT FILED YES X NO

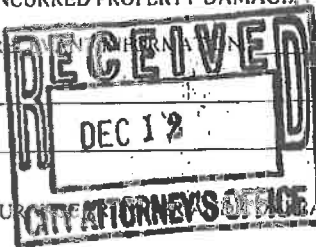
IF MEDICAL ATTENTION WAS REQUIRED, PLEASE PROVIDE NAME, ADDRESS, AND TELEPHONE NO. OF TREATING PHYSICIAN AND FACILITY:

NA

HAVE YOU RESUMED NORMAL ACTIVITIES? YES X NO

IF YOU INCURRED PROPERTY DAMAGE, PLEASE DESCRIBE AND PROVIDE COPIES OF ESTIMATES, INVOICES, PHOTOGRAPHS, AND ANY

OTHER REASON:



LIST INSURANCE CO. OF DAMAGE:

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IN SUPPORT OF MY CLAIM IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NOTE: IT IS A FRAUDULENT PRACTICE PUNISHABLE BY FINE OR IMPRISONMENT TO KNOWINGLY MAKE A FALSE CLAIM (SECTION 714.8(3) CODE OF IOWA)

DATE

12-10-18

CLAIMANT'S SIGNATURE

[Signature]

CLERK RCD

13 DEC '18

PM 12:41

the repairman went to replace shock he stated  
that the ball joint on the wheel that it was destroyed -  
and had to order parts & labor totalling \$463 plus  
alignment (\$88) so \$551. (\$88) (\$175)

It was so deep my frame bottomed out. I had bought  
road paint to mark it and when I went home I had  
finally been filled.

RETURN TO: CITY OF COUNCIL BLUFFS, IOWA  
ATTN: CITY LEGAL DEPARTMENT  
OR CITY CLERK  
209 PEARL STREET  
COUNCIL BLUFFS, IA 51503

CITY CLAIM NO. 18-PW-1932

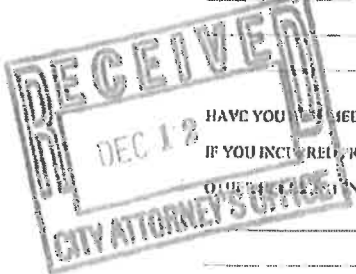
NOTICE OF CLAIM/LOSS

NAME OF CLAIMANT: Carol Berry DAY PHONE: 402-670-1470  
ADDRESS: 2117 Avenue E, Council Bluffs, IA 51501 DOB: 12/12/1950  
DATE & TIME OF LOSS/ACCIDENT: 8-20-2018  
LOCATION OF LOSS/ACCIDENT: 2117 Ave E, Council Bluffs, IA 51501  
DESCRIPTION OF LOSS/ACCIDENT: Carol's son is buying property on land contract. Zane Berry, he will be contact 515-657-0777 please. Basement was flooded due to sewer line back-up. Had to leave entire content of basement.  
TOTAL DAMAGES CLAIMED: \$ 719,441.66 some items not included  
WITNESS(ES) (Name(s), Address(es), Phone No(s)): Could not be replaced all the furniture - and  
deceased parent belongings.

WAS POLICE REPORT FILED YES ☒ NO

IF MEDICAL ATTENTION WAS REQUIRED, PLEASE PROVIDE NAME, ADDRESS, AND TELEPHONE NO. OF TREATING PHYSICIAN AND FACILITY:

None



HAVE YOU RESUMED NORMAL ACTIVITIES? ☒ YES ☐ NO unable to use basement yet resumed 11-17-18 work.  
IF YOU INCURRED PROPERTY DAMAGE, PLEASE DESCRIBE AND PROVIDE COPIES OF ESTIMATES, INVOICES, PHOTOGRAPHS, AND ANY OTHER CLAIM INFORMATION yes, property damage occurred & loss of personal property

LIST INSURANCE PROVIDER AND COVERAGE: State Farm for help with replacing property home, no personal items that were lost replaced w/ cost  
I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IN SUPPORT OF MY CLAIM IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NOTE: IT IS A FRAUDULENT PRACTICE PUNISHABLE BY FINE OR IMPRISONMENT TO KNOWINGLY MAKE A FALSE CLAIM (SECTION 714.8(3) CODE OF IOWA)

DATE 9-24-18

CLAIMANT'S SIGNATURE Carol F. Berry

All cost for repairs not supported by State Farm  
Was for the home and things lost, labor.

CLERK RCVD

18 DEC 18

Contact

Carol Berry 402-670-1470 or 712-366-5829  
for further information.

PM 12:41

or  
Zane Berry 515-657-0777



# City of Council Bluffs Iowa

## Office of the Mayor

### Proclamation

**WHEREAS,** Concerns of Police Survivors, Inc. (C.O.P.S.) and partnering organizations united in support of law enforcement officers nationwide to promote a National Law Enforcement Appreciation Day (L.E.A.D.) In light of the challenging role law enforcement officers face nationally on a daily basis, there is a need to show law enforcement officers that our citizens recognize the difficult and sometimes impossible career they have chosen, in public service to us all; and

**WHEREAS,** each day 780,000 police officers across our country, 114 locally, pin their badge on and go to work knowing they may face extremely dangerous situations. What the public does not see is the toll the job has on our staff as they work to keep our communities safe. Last year we lost 128 officers who died in the line of duty – including Pottawattamie County Deputy Mark Burbridge locally. Approximately 60,000 officers are assaulted in the line of duty each year, and 17,000 officers are injured in the line of duty each year; and

**WHEREAS,** being a law enforcement officer truly is a calling. Officers strive to be professional, courteous, caring and yet be ready to protect the public at all times. They must be prepared to make life and death decisions in a moment's notice. They are subject to an amazing amount of abuse at times, but often view this abuse as just "part of the job." You do not have the liberty to express your emotions during many situations; and

**WHEREAS,** law enforcement officers play such an integral part in our society. Without law enforcement officers, chaos would reign. Have you ever thought about what you would do if you were in trouble – a car accident, a home invasion, an assault – and you did not have someone to call for help? No matter how much abuse law enforcement takes, they continue to do their job, and do it well. They are the guardians of our way of life and they deserve our support; and

**WHEREAS,** each day we turn to our officers and civilians of the Council Bluffs Police Department when crisis arises and we have no one else to turn to – and they always rise to the occasion – they are there for us; and

**WHEREAS,** this is an opportunity and the time to show our law enforcement officers that, we the citizens of Council Bluffs, recognize the difficult and sometimes impossible career they have chosen, in public service to us all. For all these reasons and so much more, we would like to say "Thank You" for everything our officers and civilian employees in the police department do every day to help make our city a safe place to live.

NOW, THEREFORE, I,

Matthew J. Walsh, Mayor  
of the  
City of Council Bluffs, Iowa  
do hereby proclaim

January 9, 2019

As

#### *National Law Enforcement Appreciation Day*

in the City of Council Bluffs, Iowa and in so doing, our citizens can show their support for Law Enforcement in a number of ways, such as; See a police officer? Thank a police officer, send a card of support to our police department, share a positive story about a positive law enforcement experience on social media, or ask children in our community to write letters in support of law enforcement.



IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the City of Council Bluffs, Iowa to be affixed this 9th day of January, in the year Two Thousand Nineteen.

*Matthew J. Walsh*

Matthew J. Walsh, Mayor

# City of Council Bluffs Iowa

## Office of the Mayor

### Proclamation

**WHEREAS,** all children in Council Bluffs should have access to the highest-quality education possible; and

**WHEREAS,** Council Bluffs recognizes the important role that an effective education plays in preparing all students in Council Bluffs to be successful adults; and

**WHEREAS,** quality education is critically important to the economic vitality of Council Bluffs; and

**WHEREAS,** Council Bluffs has a variety of high quality public and nonpublic schools from which parents may choose for their children, in addition to families who educate their children in the home; and

**WHEREAS,** educational variety not only helps to diversify our economy, but also enhances the vibrancy of our community; and

**WHEREAS,** Council Bluffs has many high-quality teaching professionals in all types of school settings who are committed to educating our children; and

**WHEREAS,** School Choice Week is celebrated across the country by millions of students, parents, educators, schools and organizations to raise awareness of the need for effective educational options.

**NOW, THEREFORE, I,**

**Matthew J. Walsh, Mayor  
of the  
City of Council Bluffs, Iowa  
do hereby proclaim**

**January 20 through January 26, 2019**

**As**

### ***COUNCIL BLUFFS SCHOOL CHOICE WEEK***

in the City of Council Bluffs, Iowa and call this observance to the attention of all of our citizens.



**IN WITNESS WHEREOF, I have  
hereunto set my hand and caused the  
official seal of the City of Council Bluffs,  
Iowa to be affixed this 14th day of  
January, in the year Two Thousand  
Nineteen.**

  
Matthew J. Walsh, Mayor

## Council Communication

Department: Public Works Admin  
Case/Project No.: BM19-03  
Submitted by: Pat Miller, Public  
Works Operations Director

Resolution 19-08

Council Action: 1/14/2019

### Description

Resolution approving the plans, specifications, form of contract, and cost estimate for the Mid America Center Score Board Replacement Project. Project No. BM19-03

### Background/Discussion

The existing scoreboards in the arena were installed when the Mid America Center was built in 2002. The failure rate and reliability of this scoreboard during events has escalated over the last few years. Replacement parts are becoming more expensive and difficult to obtain. Reliability has become a concern.

The new high resolution LED display board will captivate audiences. It will provide the guests with some of today's most advanced video technology enhancing their overall experience. Advertising upcoming events will aid in marketing this venue.

The estimated cost of this project is \$ 640,000. Funding for this project will be paid for by Capital Improvement Funds.

The project schedule is as follows:	Hold Public Hearing	January 14, 2019
	Bid Letting	February 13, 2019
	Award	February 25, 2019
	Construction End	May 1, 2019

### Recommendation

Approval of this resolution.

### ATTACHMENTS:

Description	Type	Upload Date
Resolution 19-08	Resolution	1/8/2019

RESOLUTION NO. 19-08

RESOLUTION APPROVING THE PLANS, SPECIFICATIONS,  
FORM OF CONTRACT, AND COST ESTIMATE FOR THE  
MID AMERICA CENTER SCOREBOARD REPLACEMENT PROJECT  
#BM19-03

WHEREAS, the City of Council Bluffs desires to replace the scoreboard at the Mid America Center; and

WHEREAS, HGM Associates Inc. was hired to provide professional services; and

WHEREAS, funding for this project will be provided by Capital Improvement funds; and

WHEREAS, the plans, specifications, form of contract, and cost estimate as prepared by HGM Associates Inc. are on file in the office of the city clerk.

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

That the plans, specifications, form of contract, and cost estimate for the Mid America Scoreboard Replacement Project are hereby approved and authorized to advertise for bids for said project.

ADOPTED  
AND  
APPROVED January 14, 2019

\_\_\_\_\_  
Matthew Walsh Mayor

Attest:

\_\_\_\_\_  
Jodi Quakenbush City Clerk

## Council Communication

Department: Community

Development

Case/Project No.: OTB-18-021

Resolution 19-09

Council Action: 1/14/2019

Submitted by: Chris Meeks,

Planner

### Description

Resolution to dispose of City property legally described as the West ½ of Lot 5, excluding the South 11 feet, Block 10, Grimes Addition. Location: Formerly known as 929 Avenue A. OTB-18-021

### Background/Discussion

See attachments.

### Recommendation

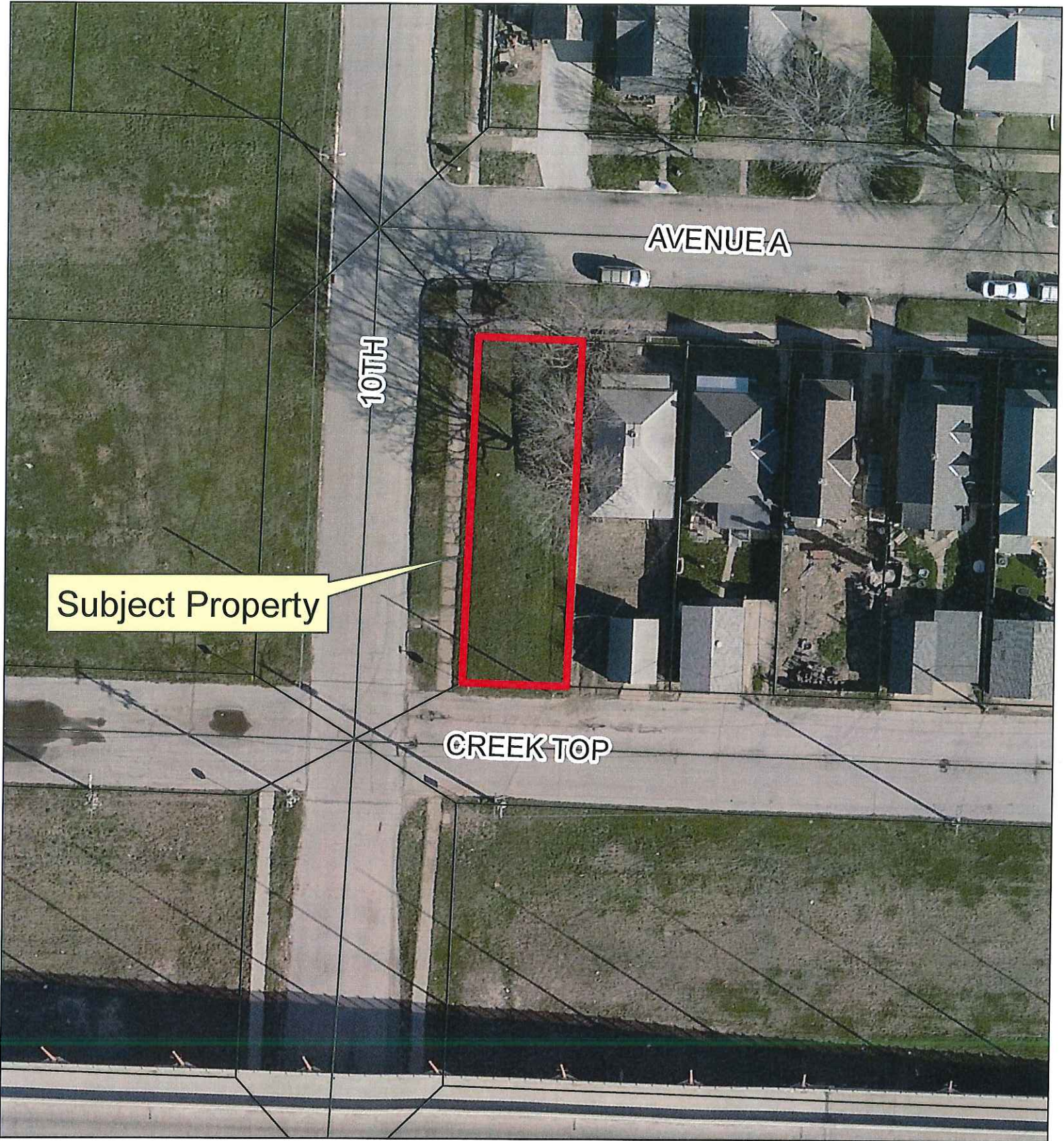
### ATTACHMENTS:

Description	Type	Upload Date
OTB-19-021 Wiggins DISPOSE Staff Report Including Attach A	Other	1/4/2019
OTB-18-021 Wiggins Easement Attach B and C	Other	1/4/2019
Resolution 19-09	Resolution	1/8/2019

## Council Communication

Department: Community Development  CASE #OTB-18-021  Applicant: Patti S. Wiggins 829 Avenue A Council Bluffs, IA 51503	Resolution to Dispose No. _____	Public Hearing: 1/14/2019
<b>Subject/Title</b>		
Request of Patti S. Wiggins to purchase property legally described as the West ½ of Lot 5 excluding the South 11 feet, Block 10, Grimes Addition, City of Council Bluffs, Pottawattamie County, Iowa. Formerly known as 929 Avenue A.		
<b>Background/Discussion</b>		
<p>The City has received an offer to purchase the property described above. The property is classified as ‘transitional preserve’ and ‘non-buildable’. The applicant intends to purchase the property and use it for residential purposes in cooperation with the adjacent property she also owns, 927 Avenue A. The applicant has offered \$500.00 to purchase the property.</p> <p>On June 25, 2018, Patti Wiggins, the applicant, appeared before the City Council to ask that the subject property be reclassified from the "Transitional Preserve" classification to be sold to her, and connected to her adjacent lot. The City Council agreed to sell it to her once Creek Top reconstruction project is complete and the easements on the subject property be established. The construction has completed, and the location of the easements on the property has been included with this report as "Attachment C".</p> <p>If approved, the subject property would be required to remain combined with the adjacent property that is also owned by the applicant, which is addressed as 927 Avenue A. The property will also be subject to the restrictions outlined in the attached easement agreement (Attachment B).</p>		
<b>Recommendation</b>		
<p>The Community Development Department recommends disposing of the property described above to Patti S. Wiggins for the purchase price of \$569.55, subject to the following conditions:</p> <ol style="list-style-type: none"> <li>1. The applicant shall have 60 days from the date of approval to purchase the parcel.</li> <li>2. The deed shall have a restriction requiring the parcel to remain combined with the remainder of Lot 5 (Excluding the South 11 Feet), Block 10, Grimes Addition to prevent further subdivision.</li> <li>3. As a condition of this sale of City property, Purchaser shall be required to execute a Permanent Easement for Storm Sewer Right-Of-Way in favor of the City (As shown as Attachment B).</li> </ol>		
<p><b>Attachment A:</b> Location map.  <b>Attachment B:</b> Easement Agreement  <b>Attachment C:</b> Location of Easements  <b>Prepared By:</b> Chris Meeks, Planner, Community Development Department</p>		







**PERMANENT EASEMENT  
FOR STORM SEWER  
RIGHT-OF-WAY**

292

For the consideration of \_\_\_\_\_ and 00/100 (\_\_\_\_) Dollars and other valuable consideration, Patti Wiggins, a \_\_\_\_\_ person, does hereby grant to City of Council Bluffs, a municipal corporation of the State of Iowa, and its agents, contractors and assigns, (hereinafter called the "City"), a permanent nonexclusive easement for the purpose of conveying storm drainage and constructing, reconstructing, repairing, enlarging and maintaining storm water structures together with necessary appurtenances thereto in, on, over, and across the following described real estate:

**SEE ATTACHED EXHIBIT 'A'**

This easement shall be subject to the following terms and conditions:

1. **ERECTION OF STRUCTURES PROHIBITED:** Grantor shall not erect any structure over or within the Easement Area without obtaining the prior written consent of the City Engineer, provided however grantor shall have the right to place and maintain a surfaced roadway over and within the Easement Area.
2. **CHANGE OF GRADE PROHIBITED:** Grantor shall not change the grade, elevation or contour of any part of the Easement Area without obtaining the prior written consent of the City Engineer.
3. **RIGHT OF ACCESS:** City shall have the right of access to the Easement Area and have all right of ingress and egress reasonably necessary for the use and enjoyment of the Easement Area as herein described.
4. **REMOVAL AND REPLACEMENT:** The cost of removal and replacement of any unauthorized improvement or structures within the Easement Area, necessitated by the exercise of the rights under this easement, shall be borne by the Grantor or their successors or assigns.
5. **SURFACE RESTORATION:** City's liability to restore the surface within the Easement Area shall be limited only to grading and seeding, and replacement of grantors surfaced roadway.
6. **DUTY TO REPAIR:** City agrees that any drain tile, drive or access way, fence, or yard or other improvements outside of the Easement Area which may be damaged as a result of any entry made through an exercise of the City's right of access shall be repaired at no expense to Grantor.
7. **EASEMENT RUNS WITH LAND:** This easement shall be deemed to run with the land and shall be binding on Grantor and on Grantor's successors and assigns.
8. **GRANTOR RESERVATION:** Grantor reserves the right to use the Easement Area for other purposes provided however these purposes shall not interfere with grantees use of the Easement Area under the rights of this agreement.



Grantors do hereby covenant with grantees, and successors in interest, that grantors hold the real estate by title in fee simple; that they have good and lawful authority to sell and convey the easement; that the real estate is free and clear of all liens and encumbrances except as may be above stated; and grantors covenant to warrant and defend the easement against the lawful claims of all persons except as may be above stated.

Words and phrases herein, including acknowledgement hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

DATED: \_\_\_\_\_

GRANTOR:

\_\_\_\_\_  
Patti Wiggins (grantor)

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ ) ss.

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, a notary public in and for said county and said state, personally appeared Patti Wiggins, to me known to be the identical person(s) whose name(s) affixed to the foregoing instrument as owner(s) and acknowledged the same to be a voluntary act and deed.

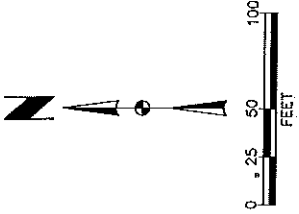
\_\_\_\_\_  
Notary Public

PROJECT NO. 151913  
BROS-1642(664)---8J-78  
CREEK TOP CULVERT

EXHIBIT "A"  
PERMANENT EASEMENT

PAGE 1 OF 1  
PARCEL NO. 1

ACQUIRED FROM CITY OF COUNCIL BLUFFS

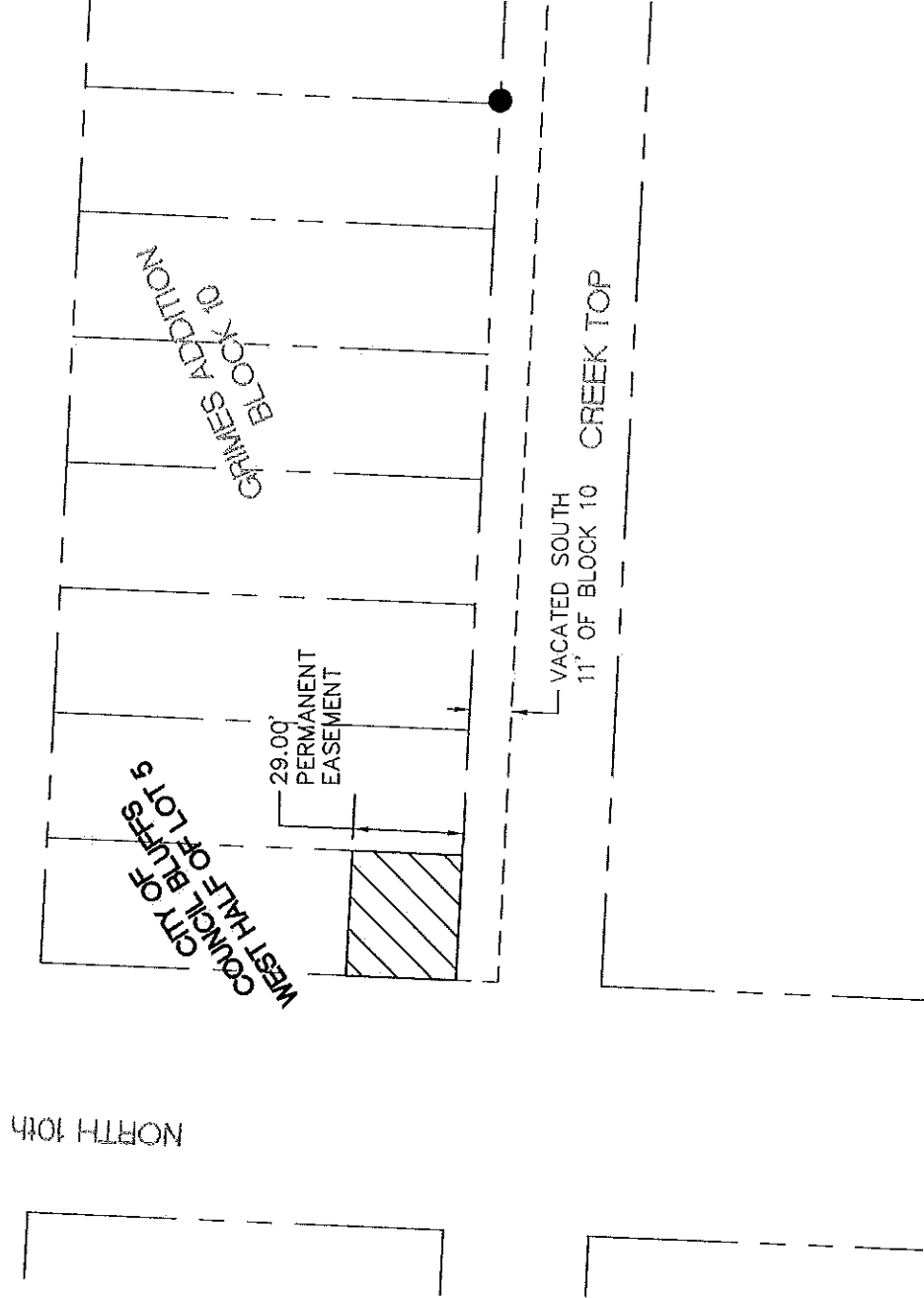


CONTRACT DATED

294

NORTH 10th STREET

AVENUE A



TEMPORARY EASEMENT 0 s.f. ACQUIRED BY

RANGE 44 WEST

PERMANENT EASEMENT 957 s.f.

SECTION 25 TOWNSHIP 75 NORTH RANGE 44 WEST

LEGAL DESCRIPTION - PERMANENT EASEMENT

A STRIP OF LAND BEING THE NORTH 29.00 FEET OF THE SOUTH 40.00 FEET OF THE WEST HALF OF LOT 5, BLOCK 10 IN GRIMES ADDITION, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

SAID PARCEL CONTAINS AN AREA OF 957 s.f. (0.02 ACRE), MORE OR LESS.

	I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa.	
		DATE 10/30/18
	License Number 14415	My license renewal date is December 31, 2018
	Pages or sheets covered by this set: SHEET 1 OF 1	

POTTAWATTAMIE COUNTY

PROJECT NO. 151913-005

DATE DRAWN 10-29-2018 DRAWN BY DEF

Prepared by: Community Development Dept., Co. Bluffs, IA 51503 – Phone: 328-4629  
Return to: City Clerk, 209 Pearl Street, Co. Bluffs, IA 51503 – Phone: 328-4616

RESOLUTION NO. 19-09

A RESOLUTION TO DISPOSE OF CITY PROPERTY LEGALLY DESCRIBED AS THE WEST ½ OF LOT 5, EXCLUDING THE SOUTH 11 FEET, BLOCK 10, GRIMES ADDITION, CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

WHEREAS, the City has previously expressed its intent to dispose of owned property legally described as the West ½ of Lot 5, Excluding the South 11 Feet, Block 10, Grimes Addition, City of Council Bluffs, Pottawattamie County, Iowa, and;

WHEREAS, a public hearing has been held in this matter on January 14, 2019 at 7:00 p.m.

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

That the Mayor and City Clerk be and are hereby authorized, empowered and directed to execute a quit claim deed conveying the City's interest in the above-described property as follows:

Patti S. Wiggins and all successors in interest: West ½ of Lot 5, Excluding the South 11 Feet, Block 10, Grimes Addition, City of Council Bluffs, Pottawattamie County, Iowa and;

BE IT FURTHER RESOLVED

That the purchase price be \$569.55 cash due at closing and the property closing must occur by within 60 days of final approval, or an extension of the offer must be granted by the City Council by that date.

BE IT FURTHER RESOLVED

As a condition of this sale of City property, Purchaser shall be required to execute a Permanent Easement for Storm Sewer Right-Of-Way in favor of the City.

ADOPTED

AND

APPROVED:

January 14, 2018

\_\_\_\_\_  
Matthew J. Walsh

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush

\_\_\_\_\_  
City Clerk

## Council Communication

Department: Legal  
Case/Project No.:  
Submitted by: Graham Jura

Resolution 19-10

Council Action: 1/14/2019

### Description

Resolution establishing general procedures and standards, consistent with all applicable federal and state laws, for the siting, construction, installation, collocation, modification, relocation, operation and removal of small cell wireless technology within the city's right-of-way and on any city-owned property.

### Background/Discussion

The Federal Communications Commission has adopted an order that limits municipalities in their oversight of small cell tower placement. That order also establishes a deadline of January 14, 2019 to have standards in place, and published in advance, in order to be a valid basis for which to measure applications from companies wishing to establish these small cell towers. Without any standards, any determination we make on applications for small cell towers will likely be overturned because it is not consistent with the FCC's order of being "(1) reasonable, (2) no more burdensome than those applied to other types of infrastructure deployments, and (3) objective and published in advance."

This Resolution is meant to establish such standards in order to have something in place by the deadline, and staff will review the policy going forward to have it more refined and desirable prior to enacting it under ordinance procedure in the near future. However, the risk of not having any standards in place by the deadline is too great and could result in the City having no basis to deny any type of application.

Staff will also be publishing notice of public hearing for the 1/14/19 Council Session, as well as publication of the policy, so that immediate action may be taken and the deadline can be met.

### Recommendation

The City Legal Department recommends approval of this Resolution.

### **ATTACHMENTS:**

Description	Type	Upload Date
Attachment	Other	1/4/2019
Resolution 19-10	Resolution	1/8/2019

# **City of Council Bluffs**

## **Small Cell Design Guidelines**

Approved <Date>

## SECTION I: PURPOSE

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The purpose of these guidelines is to establish general procedures and standards, consistent with all applicable federal and state laws, for the siting, construction, installation, collocation, modification, relocation, operation and removal of small cell wireless technology within the City's right of way and on City property. The goals of these guidelines are to:

- A. Provide standards, technical criteria and details for small cell facilities in the City's right of way and on City property to be uniformly applied to all applicants and owners of small cell facilities or support structures for such facilities.
- B. Enhance the ability of wireless communications carriers to deploy small cell wireless technology in the City quickly, effectively and efficiently so that residents, businesses and visitors benefit from ubiquitous and robust wireless service availability.
- C. Preserve the character of the City's neighborhoods and corridors.
- D. Ensure that small cell facilities and support structures conform with all applicable health and safety regulations and will blend into their environment to the greatest extent possible.
- E. Comply with, and not conflict with or preempt, all applicable state and federal laws.

## SECTION II: DEFINITIONS

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*Abandoned* means any small cell facilities or wireless support structures that are unused for a period of three hundred sixty-five (365) days without the operator otherwise notifying the city and receiving the city's approval.

*Antenna* means communications equipment that transmits or receives radio frequency signals in the provision of wireless service.

*Applicant* means any Person applying for a Permit hereunder.

*Architectural Review District* means City-designated Historic Districts, Landmark Sites and Conservation Districts as well as National Register of Historic Places Historic Districts and Sites.

*City* means the City of Council Bluffs.

*City property* means property other than Right of Way owned by the City.

*Collocation or Collocate* means to install, mount, maintain, modify, operate, or replace wireless facilities on a wireless support structure.

*County* means Pottawattamie County, Iowa.

*Decorative Pole* means a pole, arch, or structure other than a street light pole placed in the right of way to specifically designed and placed for aesthetic purposes and on which no appurtenances or attachments have been placed except for any of the following (a) electric lighting; (b) specially designed informational or directional signage; (c) temporary holiday or special event attachments.

*Industrial Area* means an industrially-zoned area.

*Operator* means a wireless service provider, cable operator, or a video service provider that operates a small cell facility and provides wireless service. *Operator* includes a wireless service provider, cable operator, or a video service provider that provides information services as defined in the "Telecommunications Act of 1996," 110 Stat. 59, 47 U.S.C. 153(2), and services that are fixed in nature or use unlicensed spectrum.

*Ornamental Pole* means a pole or structure placed in the right of way to support traffic signals and/or streetlights which has been specifically designed and placed for aesthetic purposes. Ornamental Poles often include appurtenances or attachments for flags, planters and/or other aesthetic features.

*Permit* means the non-exclusive grant of authority issued by the City of Council Bluffs to install a small cell facility and/or a wireless support structure in a portion of the right of way in accordance with these guidelines.

*Permittee* means the owner and/or operator issued a Permit pursuant to these guidelines.

*Person* means any natural person or any association, firm, partnership, joint venture, corporation, or other legally recognized entity, whether for-profit or not-for-profit.

*Retail and Commercial Areas* means a commercially-zoned area.

*Residential Area* means a residentially-zoned area.

*Right of Way* means the surface of, and the space within, through, on, across, above, or below, any public street, public road, public highway, public freeway, public lane, public path, public alley, public court, public sidewalk, public boulevard, public parkway, public drive, public easement, and any other land dedicated or otherwise designated for a compatible public use, which is owned or controlled by the City of Council Bluffs.



*Small Cell Facility* means a wireless facility that meets both of the following requirements:

- (1) Each antenna is located inside an enclosure of not more than six (6) cubic feet in volume or, in the case of an antenna that has exposed elements, the antenna and all of its exposed elements could fit within an enclosure of not more than six (6) cubic feet in volume.
- (2) All other wireless equipment associated with the facility is cumulatively not more than twenty-eight (28) cubic feet in volume. The calculation of equipment volume shall not include electric meters, concealment elements, telecommunications demarcation boxes, grounding equipment, power transfer switches, cut-off switches, and vertical cable runs for the connection of power and other services.

*State* means the State of Iowa.

*Toll* means the pause or delay of the running of the required time period.

*Utility Pole* means a structure that is designed for, or used for the purpose of, carrying lines, cables, or wires for electric or telecommunications service. "Utility pole" excludes street signs and decorative poles.

*Wireless Support Structure* means a pole, such as a monopole, either guyed or self-supporting, street light pole, traffic signal pole, a fifteen (15) foot or taller sign pole, or utility pole capable of supporting small cell facilities. *Wireless Support Structure* excludes (a) a utility pole or other facility owned or operated by a municipal electric utility and (b) a utility pole or other facility used to supply traction power to public transit systems, including railways, trams, streetcars and trolley buses.

### **SECTION III: REQUIREMENT TO COMPLY**

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Placement, modification, operation, relocation and removal of a small cell facility and/or wireless support structure shall comply with any applicable standards stated in the City of Council Bluffs Municipal Code at the time the permit for installation, modification, relocation or removal is approved and as amended from time to time.

## **SECTION IV: LOCATIONS OF SMALL CELL FACILITIES, RELATED GROUND EQUIPMENT, AND WIRELESS SUPPORT STRUCTURES**

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### **Most Preferable Locations**

The following are the most preferred areas for new small cell facilities.

- A. *Industrial Areas* if not adjacent to a municipal park, residential area, or architectural review district.
- B. *Highway Rights of Way* areas if not adjacent to a municipal park, residential area or architectural review district.
- C. *Retail and Commercial Areas* if not adjacent to a municipal park, residential area or architectural review district.

### **Collocation Preference**

It is the City's strong preference that whenever an applicant proposes to place a new wireless support structure with a small cell facility within two hundred fifty (250) feet from an existing wireless support structure, the applicant either collocate with the existing facility or demonstrate that a collocation is either not technically feasible or space on the existing facility is not potentially available.

### **Least Preferable Locations**

The following are the least preferred areas for new small cell facilities.

- A. *Residential Areas*
- B. *Municipal Parks*
- C. *Architectural Review Districts*
- D. Maps, which may be updated from time to time, showing the boundaries of the above areas are available upon request from the Council Bluffs Community Development Department.

## **Order of Preference for Wireless Support Structures**

The following list indicates the order of preference for wireless support structures for small cell facilities. Images of the Municipal Service Poles are attached in Exhibit A.

- A. *Existing Utility Poles:* It is the City's preference that small cell facilities be installed on existing utility poles (electric or telephone) or lashed onto existing telephone or electrical lines between existing utility poles.
- B. *Non-Ornamental Municipal Service Poles:* If the applicant does not have the right to use existing utility poles or lines under reasonable terms and conditions or the utilization imposes technical limits, the City prefers that the applicant next look to existing non-ornamental municipal street lights or traffic signal structures.
- C. *New Poles:* If the first two (2) items have proven to be unavailable, the City prefers the installation of a new pole to serve as a wireless support structure.
- D. *Ornamental Municipal Service Poles:* The use of ornamental municipal street lights and traffic signals as wireless support structures is discouraged. These should only be proposed if the three (3) items listed above are unavailable or when requested by the City based on the proposed location. Use of ornamental traffic signal mast arms is preferred over use of ornamental street lights.
- E. *Sign Poles (15 feet or taller):* The only sign poles that may be considered are those that are at least fifteen (15) feet tall. These are the least preferred option for a wireless support structure.

## **SECTION V: CONSIDERATION OF ALTERNATE LOCATIONS**

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The City reserves the right to propose an alternate wireless support structure to the one proposed in the application. The City may also propose an alternate location for a new wireless support structure within one hundred (100) feet of the proposed location or within a distance that is equivalent to the width of the right of way in or on which the new wireless support structure is proposed, whichever is greater, which the operator shall use if it has the right to use the alternate location on reasonable terms and conditions and the alternate location does not impose technical limits or additional costs.

## **SECTION VI: GUIDELINES ON PLACEMENT**

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Generally, an applicant shall construct and maintain small cell facilities and wireless support structures in a manner that does not (1) obstruct, impede or hinder the usual travel or public safety on a right of way; (2) obstruct the legal use of a right of way by other utility providers; (3) violate nondiscriminatory applicable codes; (4) violate or conflict with any standards stated in the City of Council Bluffs Municipal Code; and (5) violate the federal Americans with Disabilities Act.

The City desires to promote cleanly organized and streamlined facilities using the smallest and least intrusive means available to provide wireless services to the community. Generally, a small cell facility and/or wireless support structure shall match and be consistent with the materials and finish of the adjacent municipal poles of the surrounding area adjacent to their location. In the absence of adjacent municipal poles, the wireless support structure shall match the materials and finish of the adjacent utility poles.

### **Antennas on Existing or Replaced Utility Poles**

The antenna(s) associated with collocation on existing or replaced utility poles must have concealed cable connections, antenna mount and other hardware. The maximum dimensions for antennas shall not be more than six (6) cubic feet in volume, including any enclosure for the antenna.

### **Right of Way**

Small cell facilities and wireless support structures and related equipment shall be placed, as much as possible, in line with other utility features and in a location that minimizes any obstruction, impediment or hindrance to the usual travel or public safety on a right of way.

### **Height Above Ground**

*Small Cell Facilities:* Small cell facilities shall be installed at least eight (8) feet above the ground. If a small cell facility attachment is projecting toward the street, for the safety and protection of the public and vehicular traffic, the City may require the attachment to be installed no less than sixteen (16) feet above the ground.

*New wireless support structures:* In areas where there are no wireless support structures or utility poles taller than thirty (30) feet in height above ground level and the maximum allowable height for building construction in the underlying zoning district is thirty (30) feet in height above

ground level or less, the overall height of a new wireless support structure and any collocated antennas shall not be more than thirty (30) feet in height above ground level.

In all other areas, the overall height of a new wireless support structure and any collocated antennas shall not be more than forty (40) feet in height above ground level.

*Existing wireless support structures:* For an existing wireless support structure, the antenna and any associated shroud or concealment material are permitted to be collocated at the top of the existing wireless support structure and shall not increase the height of the existing wireless support structure by more than five (5) feet.

### **Protrusion**

No protrusions from the outer circumference of the existing structure or pole shall be more than two (2) feet. The pole and all attachments to the pole that are projecting, or any equipment or appurtenance mounted on the ground, shall comply with Americans with Disabilities Act and shall not obstruct an existing or planned sidewalk or walkway. The City, at its option, may waive the requirement to limit the protrusion to no more than two (2) feet.

### **Location of Equipment - General**

Small cell facilities and related equipment shall not impede pedestrian or vehicular traffic in the right of way. If any small cell facility or wireless support structure is installed in a location that is not in accordance with the plans approved by the City, impedes pedestrian or vehicular traffic and/or or does not comply or otherwise renders the right of way non-compliant with applicable laws, including the Americans with Disabilities Act, then the operator shall promptly remove the small cell facilities and/or wireless support structure. If the operator does not complete removal in a reasonable timeframe, the City will remove it and bill the operator for the cost of the removal.

The applicant is required to incorporate ambient noise suppression measures and/or required to place the equipment in locations less likely to impact adjacent residences or businesses to ensure compliance with all applicable noise regulations.

*Utility Lines:* Service lines must be undergrounded whenever feasible to avoid additional overhead lines. For metal poles, undergrounded cables and wires must transition directly into the pole base without any external junction box.

*Spools and Coils:* To reduce clutter and deter vandalism, excess fiber optic or coaxial cables for small cell facilities shall not be spooled, coiled or otherwise stored on the pole except within the approved enclosure such as a cage or cabinet.

*Above-Ground Conduit:* On wood poles, all above-ground wires, cables and connections shall be encased in the smallest section or smallest diameter PVC channel, conduit, u-guard, or shroud feasible, with a maximum dimension of four (4) inches in diameter. Such conduit shall be finished in zinc, aluminum or stainless steel, or colored to match those metal finishes.

### **Location of Ground Mounted Equipment**

Ground equipment should be minimal and the least intrusive. It should be placed to minimize any obstruction, impediment, or hindrance to the usual travel or public safety on a right of way, maximize the line of sight required to add to safe travel of vehicular and pedestrian traffic and maximize that line of sight at street corners and intersections and minimize hazards at those locations. The City may deny a request that negatively impacts vehicular and/or pedestrian safety.

The equipment shroud or cabinet must contain all the equipment associated with the facility other than the antenna. All cables and conduits associated with the equipment must be concealed from view, routed directly through the metal pole (with the exception of wood power poles) and undergrounded between the pole and the ground-mounted cabinet.

### **Location of Pole Mounted Equipment**

All pole-mounted equipment must be installed as flush to the pole as possible. Equipment attached to metal poles must be installed using stainless steel banding straps. Equipment attached to wood poles may be bolted to the pole or installed using stainless steel banding straps. When the straps are attached to a metal pole, they must match the color of the pole. Through-bolting or use of lag bolts is prohibited. All pole mounted equipment shall be located as close together as technically possible and if possible, on the same side of the pole.

When pole-mounted equipment is either permitted or required, all equipment other than the antenna(s), electric meter and disconnect switch must be concealed within an equipment cage. Equipment cabinet may not extend more than twenty-four (24) inches from the face of the pole. The equipment cabinet must be non-reflective, colored to match the existing pole if attached to a metal pole, and in the color of brushed aluminum if attached to a wood pole. Equipment cabinets should be mounted as flush to the pole as possible. Any standoff mount for the equipment cabinet may not exceed four (4) inches.

*Electric Meter:* The City strongly encourages site operators to use flat-rate electric service when it would eliminate the need for a meter. When a meter is necessary, site operators shall use the smallest and least intrusive electric meter available. Whenever permitted by the electric service provider, the electric meter base should be painted to match the pole.

*Telephone/Fiber Optic Utilities:* Cabinets for telephone and/or fiber optic utilities may not extend more than twenty-four (24) inches from the face of the pole, and must be painted, wrapped or otherwise colored to match the pole. Microwave or other wireless backhaul is discouraged when it would involve a separate and unconcealed antenna.

### **Undergrounded Equipment Vaults**

Equipment in an environmentally controlled underground vault may be required in some areas where technologically feasible and appropriate for the location.

### **New Wireless Support Structures**

*Spacing:* The City strongly discourages more than one (1) new wireless support structure per block and will not approve more than one (1) per two hundred fifty (250) feet on each side of the street to minimize the hazard of poles adjacent to roadways and minimize visual clutter and distractions to vehicular traffic. An exemption may be granted if the applicant can demonstrate that this restriction has the effect of preventing wireless service to this location. Wireless support structures shall be spaced apart from utility poles or wireless support structures supporting small cell facilities at the same spacing between utility poles in the immediate proximity.

If multiple requests are received to install two (2) or more poles that would violate the spacing requirement or to collocate two (2) or more small cell facilities on the same wireless support structure, priority will be given to the first request received that meets these guidelines.

*Alignment with Other Poles:* The centerline of any new wireless support structure must be aligned, as much as possible, with the centerlines of existing poles on the same street segment, but only if the new structure's height does not conflict with overhead power utility lines and facilities.

*General Restrictions on New Wood Poles:* In all locations, the City reserves the right to require a metal pole rather than a wood pole based on the built and/or natural environmental character of the proposed site location. The City will not approve any new wood poles in an Architectural Review District.

*Wood Pole Footings and Foundations:* All new wood poles must be direct buried to a depth determined, stamped, sealed and signed by a professional engineer licensed and registered by the State of Iowa, and subject to the City's review and approval.

*Metal Pole Footings and Foundations:* All new metal poles must be supported with a reinforced concrete pier. The design including the pier, footings and anchor bolts shall be stamped, sealed and signed by a professional engineer licensed and registered by the State of Iowa, and subject to the City's review and approval. All anchor bolts must be concealed from public view with an appropriate pole boot or cover subject to the City's prior approval.

*Metal Pole Material:* All metal poles must be constructed from hot-dip galvanized steel or other corrosion-resistant materials approved by the City and finished in accordance with these guidelines to avoid rust stains on adjacent sidewalks, buildings or other improvements.

*Metal Pole Finish:* Metal poles must be painted black. The applicant may select a paint or powder coat system in compliance with ATSM standards.

*Lighting, Planters, Flags, Banners:* The City may require the applicant to install functional streetlights and/or brackets to hold hanging flower planters, flags and/or banners when technically feasible and the City determines that such additions will enhance the overall appearance and usefulness of the proposed facility. The City may install hanging flower planters, flags and/or banners utilizing the brackets.

### **City-Owned Wireless Support Structures**

*Required Load Analysis:* Installations on all City-owned poles shall have an industry standard pole load analysis completed, sealed and signed by a Professional Engineer licensed and registered by the State of Iowa and submitted to the City with each permit application indicating that the City-owned pole to which the small cell facility will to be attached will safely support the load.

*Height of Attachments:* All attachments on all City-owned poles shall be at least eight (8) feet above grade and if a small cell facility is projecting toward the street, for the safety and protection of the public and vehicular traffic, the City may require the attachment to be installed no less than sixteen (16) feet above the ground.

*Power Source:* A small cell facility on a City-owned wireless support structure may use the same power source that provides power for the original purpose of the wireless support structure. The City will provide a proposed flat rate for anticipated annual cost of power.



*Installations on Traffic Signals and Street Lights:* Installations on all traffic signal structures or street lights must not interfere with the integrity of the facility in any way that may compromise the safety of the public. The installation must not interfere with other existing uses on the pole such as traffic signals, street lights, hanging flower planters, flags, and/or banners. Installation of small cell facilities on any traffic signal structure or street light shall (a) be encased in a separate conduit than the traffic light electronics; (b) have a separate electric power connection than the traffic signal/street light structure; and (c) have a separate access point than the traffic signal/street light structure.

*Installations on Sign Poles (15 feet or taller):* Installations on sign poles may only occur if the sign pole is fifteen (15) feet or taller.

*Reservation of space for future public safety or transportation uses:* An application for space on a City owned or operated wireless support structure that conflicts with space reserved for future public safety or transportation uses documented in an approved plan in place at the time of the application will be denied unless the operator pays for the replacement of the pole or wireless support structure and the replaced pole or wireless support structure will accommodate the future use and the small cell facility.

## **SECTION VII: UNDERGROUNDING REQUIREMENTS**

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The City may deny requests to install structures and facilities in the right of way or on City property in an area where the City has required all structures and facilities except those owned by the City to be placed underground or elsewhere in the right of way or a utility easement. These areas are easily identifiable as those locations where electric has been placed underground; however, if an applicant is uncertain as to whether such facilities have been placed underground in the area, the applicant should contact the City for clarification before applying for or installing any wireless support structures and/or small cell facilities in the area. The applicant may request a waiver if the operator is unable to achieve its service objective using a location in the right of way or on City property where the prohibition does not apply, in a utility easement the operator has the right to access, or in or on other suitable locations or structures made available by the City at reasonable rates, fees and terms.

## **SECTION VIII: GENERAL AESTHETIC REQUIREMENTS**

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### **Concealment**

*New Wireless Support Structures:* It is the City's preference that all new wireless support structures be camouflaged, except for those located in an area that is predominantly

industrial. The applicant shall submit their proposal for camouflage with the permit application.

*Small Cell Facilities:* Small cell facilities shall be concealed or enclosed as much as possible in an equipment box, cabinet, or other unit that may include ventilation openings. Unless approved by the City in writing, there shall be no external cables and wires hanging off a pole. The approved ones shall be sheathed or enclosed in a conduit, so that wires are protected and not visible or visually minimized to the extent possible.

*Equipment Enclosures:* Equipment enclosures, including electric meters, shall be as small as possible. Ground-mounted equipment shall incorporate concealment elements into the proposed design. Concealment may include, but shall not be limited to, landscaping, strategic placement in less obtrusive locations and placement within existing or replacement street furniture.

*Landscaping:* Landscape screening shall be provided and maintained around ground mounted equipment enclosures. The planting quantity and size should be such that 100% screening is achieved within two years of installation. The City may grant an exemption from this landscaping requirement based on the characteristics of the specific location for the equipment enclosure. Tree “topping” or the improper pruning of trees is prohibited. Any proposed pruning or removal of trees, shrubs or other landscaping already existing in the right of way must be noted in the application and must be approved by the City.

When underground vaults are proposed, they shall be located to minimize disruption to the placement of street trees. Adequate planting depth shall be provided between the top of the vault and the finished grade to allow plants to grow in a healthy condition.

### **Allowed Colors**

All colors shall match the background of any wireless support structure that the facilities are located upon. In the case of existing wood poles, finishes of conduit shall be zinc, aluminum or stainless steel, or colored to match those metal finishes and equipment cabinets shall be the color of brushed aluminum. Ground mounted equipment cabinets shall be the color of brushed aluminum.

### **Signage/Lights/Logos/Decals/Cooling Fans**

*Signage:* Operator shall post its name, location identifying information, and emergency telephone number in an area on the cabinet of the small cell facility that is visible to the public. Signage required under this section shall not exceed 4” x 6”, unless otherwise required

by law (e.g. RF ground notification signs) or the City. If no cabinet exists, the signage shall be placed at the base of the pole.

*Lights:* New small cell facilities and wireless support structures shall not be illuminated, except in accord with state or federal regulations, or unless illumination is integral to the camouflaging strategy such as design intended to look like a street light pole.

*Logos/Decals:* Remove or paint over unnecessary equipment manufacturer decals. New small cell facilities and wireless support structures shall not include advertisements and may only display information required by a federal, state or local agency. Utilize the smallest and lowest visibility radio-frequency (RF) warning sticker required by government or electric utility regulations. Place the RF sticker as close to the antenna as possible.

*Cooling Fans:* In residential areas, use a passive cooling system. In the event that a fan is needed, use a cooling fan with a low noise profile.

## **SECTION IX: AESTHETIC REQUIREMENTS**

---

As noted in Section IV, the City's preference for wireless support structures is existing utility poles. The next preference is for non-ornamental municipal service poles. Ornamental municipal poles should be avoided if possible.

When collocating on the City's ornamental black traffic signal mast arms, the preferred collocation spot is on the traffic signal pole without attached street signs, with the antenna placed at the top of the vertical pole immediately below the finial. Each proposed collocation will be subject to a site-specific review.

The City strongly discourages the use of the City's ornamental streetlights as wireless support structures. They should be used only when no other options exist, including the ability to install a new wireless support structure. If used, the height may not be increased more than five (5) feet, the light fixture must be located at the top of the pole, and the small cell facility must not interfere with the attachment of flags, hanging planters and/or banners.

If existing utility poles are not available for collocation, operators may propose a new wireless support structure. New wireless support structures that will be more than twenty (20) feet in height shall match the design of the City's ornamental black traffic signal mast arms. New wireless support structures that will be twenty (20) feet or less in height shall match the City's ornamental streetlights. Information on the manufacturer and model identification, and detailed drawings of these support structures are available from the Engineering Department.

## **New Wireless Support Structures**

*Residential Areas:* In residential areas, new wireless support structures should be located to avoid obstructing the view of building facades by placing the wireless support structure at a corner, intersection or along a lot line. New wireless support structures should be located in the yard location where other overhead utilities are located unless it is not technically feasible to do so. Applicants shall clearly explain the rationale for requests that deviate from this expectation.

In order to meet the service needs of operators, the City will consider requests to locate small cell facilities on other municipal property, such as municipal parking lots, in an architectural review district.

## **SECTION X: GENERAL PROVISIONS**

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### **Tree Maintenance**

Operator, its contractors, and agents shall obtain written permission from the City before trimming trees in the right of way hanging over its small cell facility and/or wireless support structure to prevent branches of such trees from contacting attached small cell facility. When trimming such trees on private property, the operator, its contractors, and agents shall notify the City and obtain written permission from the property owner. When directed by the City, operator shall trim under the supervision and direction of the City. The City shall not be liable for any damages, injuries, or claims arising from operator's actions under this section.

### **Graffiti Abatement**

As soon as practical, but not later than fourteen (14) calendar days from the date operator receives notice thereof, operator shall remove all graffiti on any of its small cell facilities and/or wireless support structures located in the right of way. The City may agree to an extension of time for abatement when necessitated by the need to order replacement equipment when such equipment is ordered in a timely manner.

### **Minor Technical Exceptions**

The City recognizes that in some circumstances strict compliance with these guidelines may result in undesirable aesthetic outcomes and that minor deviations should be granted when the need for such deviation arises from circumstances outside the applicant's control.

**Waivers if requirements have the effect of prohibiting the provision of wireless service to a location**

In the event that any applicant asserts that strict compliance with any provision in these guidelines, as applied to a specific proposed small cell facility, would effectively prohibit the provision of personal wireless services, the Mayor may grant a limited, one-time exemption from strict compliance.

**Effective Date**

These Guidelines shall take effect on the date approved by the City Council and shall apply to all applications for small cell siting, construction, installation, collocation, modification, relocation, operation and removal filed after the effective date.

Prepared by: City Attorney's Office, 209 Pearl St., Co. Bluffs, IA 51503 – Phone: 890-5317  
Return to: City Clerk, 209 Pearl Street, Co. Bluffs, IA 51503 – Phone: 890-5261

RESOLUTION NO. 19-10

A RESOLUTION ESTABLISHING GENERAL PROCEDURES AND STANDARDS, CONSISTENT WITH ALL APPLICABLE FEDERAL AND STATE LAWS, FOR THE SITING, CONSTRUCTION, INSTALLATION, COLLOCATION, MODIFICATION, RELOCATION, OPERATION AND REMOVAL OF SMALL CELL WIRELESS TECHNOLOGY WITHIN THE CITY'S RIGHT-OF-WAY AND ON ANY CITY-OWNED PROPERTY.

WHEREAS, The Federal Communications Commission recently adopted a small cell order that limits municipal oversight on the placement of small cell equipment as well as setting limits on what the City may charge for small cell oversight.

WHEREAS, The order does allow for municipal oversight of the aesthetic placement of small cell equipment and other matters related to the application and approval thereof.

WHEREAS, The FCC has given a deadline of January 14, 2019, for such standards to be in writing and published in advance.

WHEREAS, It is in the best in interest of the City of Council Bluffs to authorize and adopt the City of Council Bluffs Small Cell Design Guidelines in order to establish standards and meet the deadline set by the FCC.

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

That this City Council hereby authorizes and adopts the City of Council Bluffs Small Cell Design Guidelines in order to establish standards and meet the deadline set by the FCC.

ADOPTED  
AND  
APPROVED:

January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh, Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush, City Clerk

## Council Communication

Department: Community

Development

Case/Project No.: PC-18-003

Resolution 19-11

Council Action: 1/14/2019

Submitted by: Christopher

Gibbons, Planning Coordinator

### Description

Resolution amending the Planned Commercial Development Plan for the Mid-America Complex (MAC) relative to signage. Location: An area generally bound by 23rd Avenue to the North, South 32nd Street to the West, and Mid-America Drive to the South. PC-18-003

### Background/Discussion

See attachment.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
PC-18-003 MAC Complex Area Staff Report Final	Other	12/13/2018
PC-18-003 MAC Complex Area Attach A	Other	12/13/2018
PC-18-003 MAC Complex Area Attach B	Other	12/13/2018
PC-18-003 MAC Complex Area Attach C	Other	12/13/2018
PC-18-003 MAC Complex Area Attach D	Other	12/13/2018
PC-18-003 MAC Complex Area Attach E	Other	12/13/2018
Resolution 19-11	Resolution	1/8/2019

## Council Communication

<p>Department: Community Development</p> <p>CASE #PC-18-003</p> <p>Owner/Applicant: City of Council Bluffs 209 Pearl Street Council Bluffs, IA 51501</p> <p>Pat Miller, Director Building Maintenance and Operations City of Council Bluffs 1001 10<sup>th</sup> Avenue Council Bluffs, IA 51501</p>	<p>Resolution No.</p>	<p>City Council: 1/14/19</p> <p>Planning Commission Meeting: 12/11/18</p>
<p style="text-align: center;"><b>Subject/Title</b></p> <p>Request: Amend the approved planned commercial development plan for the Mid-America Complex (MAC) relative to signage.</p> <p>Location: An area generally bound by 23<sup>rd</sup> Avenue to the North, South 32<sup>nd</sup> Street to the West, and Mid-America Drive to the South.</p>		
<p style="text-align: center;"><b>Background/Discussion</b></p> <p>On August 26, 2002, the Council Bluffs City Council approved Resolution No. 02-246, which established design standards for attached signage at the Mid-America Arena and Convention Center and detached signage throughout the Mid-America Center Complex. The following signs were approved as part of Resolution No. 02-246:</p> <ul style="list-style-type: none"> <li>• One marquee sign measuring 45' in height and containing approximately 560 square feet of display space per face;</li> <li>• Two monument signs each measuring 5'6" in height and extending 37'6". These signs were proposed to be placed at the 24<sup>th</sup> Avenue/South 32<sup>nd</sup> Street entrance and west along the boulevard at the south entrance to the convention center;</li> <li>• Building entry identification signs on the arena and convention center entrances;</li> <li>• Box office identification sign;</li> <li>• Pedestrian directional signs attached to three decorative light poles near the arena/convention center entrances;</li> <li>• Twenty-four (24) vehicle directional signs, each measuring 6'7" in height, 4' wide, and tilted at a 70° angle;</li> <li>• Four light pole banner signs along the arena entrance with changeable graphic panels;</li> <li>• Parking lot identification signs on light poles, each measuring 2'10" x 1'4"; and</li> <li>• Building sponsorship signage is reviewed and approved administratively by the Director of the Community Development. The Director retains the right to refer decisions for building sponsorship signage to the Planning Commission for review and recommendation to the City Council for action.</li> </ul>		



The City of Council Bluffs, represented by Mr. Pat Miller (Director of Council Bluffs Operations-Building Maintenance Division), requests approval to amend the adopted planned commercial development plan for the Mid-America (MAC) Complex, relative to detached signage only. All signs included in this amendment will be owned and maintained by the City of Council Bluffs and will be located on City-owned property and/or right-of-way, with the exception of two wayfinding signs on the Horseshoe Casino property. The purpose of this amendment is described in a letter of intent by Mr. Miller (see Attachment A) and is summarized below as follows:

1. Replace all existing detached signs (e.g., pylon, wayfinding, and parking lot/light pole banners signs) that were installed in 2002 with new signs that are clearly visible and modern in terms of design and technology (see Attachment B);
2. Add a new 35' tall secondary pylon sign, two (7'4" x 40') monument signs, and six (7'4" tall) way-finding signs (see Attachment C);
3. Designate an area of the City geographically bounded by 23<sup>rd</sup> Avenue to the North, South 24<sup>th</sup> Street to the West, Mid-America Drive to the South, and Interstate I-29 right-of-way to the West as the 'Mid-America Center Entertainment District'. The goal of this District is to attract family friendly businesses, entertainment, as well as, encourage repeat visitors to the Mid-America Center Area. This District will also businesses within said geographic boundary, zoned PC/Planned Commercial, the ability to have off-premise advertising on the proposed City-owned signs around the Mid-America Center Area (see Attachment D). *Note: This District does not establish any new zoning and/or subdivision regulations on properties located within it, nor does it change the standards for any existing signs on privately owned property; and*
4. Establish a new 'Mid-America Center Entertainment District' signage policy that allows businesses within said District, zoned PC/Planned Commercial, the option to place off-premise advertising on the proposed new pylon and wayfinding signs around the Mid-America Center Area (see Attachment E).

The following signage is proposed with this plan amendment request:

#### **Pylon Signs**

1. One interstate oriented pylon sign located at the south main entrance to the Mid-America Center Entertainment District within City right-of-way:
  - a. Maximum height: 50 feet (as measured from finished grade to the top of accent light).
  - b. Maximum sign square footage: 460 square feet (per sign face) consisting of one 8'x20' (160 square foot) non-electronic sign and one 15'x 20' (300 square foot) digital sign.
2. One secondary pylon sign located at northwest main entrance to the Mid-America Center Entertainment District within City right-of-way:
  - a. Maximum height: 35 feet (as measured from finished grade to the top of accent light).
  - b. Maximum sign square footage: 115 square feet (per sign face) consisting of one 3.5' x 10' (35 square foot) non-electronic sign and one 8'x10' (80 square foot) digital sign.

### **Monument Signs**

1. Two signs, each measuring a maximum height of 7'4" and extending a maximum of 40 feet in length and containing a maximum of 175 square feet of signage, which includes a 5'x10' (50 square foot) digital sign.
2. One monument sign will be located at the southeast corner of the intersection of Bass Pro Drive and 24<sup>th</sup> Avenue, and the second monument sign will be located at the northwest corner of the intersection of Marc Boulevard and Bass Pro Drive. Both monument signs will be located within City right-of-way and are intended to direct the public to various components within the Mid-America Center Entertainment District as well as advertise upcoming events.

### **Wayfinding Signs**

1. A total of 23 individual, freestanding pedestrian/vehicular wayfinding signs will be installed throughout the Mid-America Center Entertainment District on City-owned property or City right-of-way. These signs are intended to direct the public to additional site amenities and building entry points around the Mid-America Center Entertainment District. *Note: Signs identified as #20 and #24 on Attachment B are proposed to be located on the Horseshoe Casino property and will be used to guide traffic entering/existing their site to destinations within the Mid-America Center Entertainment District. The City received an email from Mr. Samir Mowad, Senior Vice President and General Manager of Caesars Entertainment (owner/operator of the Horseshoe Casino) on December 3, 2018 stating said wayfinding signs are approved to be located on their property.*
2. Maximum height: 7'4" (as measured from finished grade to the top of the sign).
3. Maximum sign square footage: 18 square feet per sign face.

### **Parking Lot/Street Light Banner Signs**

1. A total of 19 banner signs will be attached to light poles located in the north, south, and west parking lots. Each banner sign shall not exceed 2'x4' (8 square feet) in size and shall be used to provide clarity as to which parking lot a vehicle is parked within.
2. A total of 19 banner signs will be attached to perimeter street light poles located along Bass Pro Drive, Marc Boulevard, 24<sup>th</sup> Avenue, and parking lot drive aisle adjacent to the northerly façade of the Mid-America Area/Convention Center. Each banner sign shall not exceed 2'x4' (8 square feet) in size and shall be used to identify the Mid-America Center Entertainment District.

**CURRENT ZONING & LAND USE** – The Mid-America Center Area is zoned P-C/Planned Commercial and contains a mixture of entertainment, restaurant, retail, and hotel land uses. The proposed Mid-America Center Entertainment District is a broader area that encompasses properties zoned PC/Planned Commercial District, C-2/Commercial District, and I-2/Industrial District. Land uses in this area include all previously mentioned uses in the Mid-America Center Area, as well as, Sapp Brothers, Peterbuilt, Super 8 Motel, Hooters, Ruby Tuesday, Quaker Steak and Lube, Doll Distributing, and XPO Logistics.

**CITY DEPARTMENTS AND UTILITIES** – All appropriate City departments and utilities were notified of the proposed signage amendment. Additionally, the Iowa Department of Transportation (IDOT) was provided a copy of the proposed signage plan amendments as a portion of the Mid-America Center Entertainment District is located within IDOT's Council Bluffs Interstate System Corridor Preservation Zone. The following comments were received:

- Council Bluffs Fire Department stated they have no comments for the request.
- Council Bluffs Water Works stated they have no comments for the request.

- Black Hills Energy stated they have no concerns with the request.
- Mid-American Energy Company stated they have no objections to the development plan amendment provided the appropriate clearance is maintained from all existing underground, pad-mounted, and overhead electrical distribution facilities in the area.
- Iowa Department of Transportation (IDOT) stated the proposed 50' tall interstate pylon sign, adjacent to I-80/29, is located within 250 feet of an interstate ramp taper and therefore cannot be used as a billboard. The Council Bluffs Public Works Department contacted Mr. Brooks Glasnapp, Advertising Management Supervisor for IDOT, and explained the purpose and intent of the proposed pylon sign. Mr. Glasnapp agreed that proposed interstate pylon sign could be allowed as an "official city sign" if it is limited to the identification of city facilities or facilities in operation on City-owned property within the MAC Entertainment District.

For clarification purposes, this approval from Mr. Glasnapp means the interstate pylon sign may be used to advertise events at the Mid-America Center Arena/Convention Center and Bass Pro Shop since these are all City-owned facilities. Additionally, businesses and events that occur at the Iowa West Foundation Field House and The Plaza will have the ability to advertise on this pylon sign since their off-street parking and pedestrian access are solely dependent upon City owned parking facilities. No other business in the MAC Entertainment District will be allowed to advertise on this sign. IDOT further stated they have no concerns with the wayfinding signage nor the secondary pylon signs since their lettering will not be visible from the interstate.

## COMMENTS

1. The planned commercial review process allows some flexibility in approving signage to assure that visitors are directed onto the site and can safely find where they need to go upon arrival. Complete development plans, including signage, are to be reviewed by the City Planning Commission and approved by City Council for all properties zoned P-C/Planned Commercial in the MAC Entertainment District prior to issuance of any permits or certificate of occupancy. Development plans can be amended to incorporate the plan reviews and approvals.
2. The proposed signs are generally consistent with the height/size standards that were included in the adopted signage plan for the Mid-America Center in 2002. The only significant changes to the adopted signage plan is the installation of a new pylon sign at the northwest entrance to the MAC Entertainment District, digital signs embedded onto each pylon sign, and increased height/sizes on the monument and wayfinding signs.
3. The two monument signs in this amendment were included in the approved development plan in 2002 but were never constructed after their foundations were laid. Both signs will be intended to be placed on these existing foundations.
4. The Community Development Department concurs that the proposed new signage, MAC Entertainment District designation, and MAC Entertainment District sign policy will enhance the City's ability to promote the MAC Area as a regional entertainment destination and will help attract visitors and new businesses within it.
5. There are no plans at this time to modify the signage attached to the Mid-America Center Arena/Convention Center. Any proposed sign changes to these facilities will require an amendment of the adopted planned commercial development plan for the Mid-America Center Complex.

### **Recommendation**

The Community Development Department recommends amending the adopted planned commercial development plan for the Mid-America Complex (MAC), as follows:

1. Approval of all proposed new detached wayfinding, pylon, street light/parking lot banners, and monument signs as per Attachment C; and
2. Approval to designate an area of the City geographically bounded by 23<sup>rd</sup> Avenue to the North, South 24<sup>th</sup> Street to the West, Mid-America Drive to the South, and Interstate I-29 right-of-way to the West as the 'Mid-America Center Entertainment District', for purpose of allowing businesses within said District, zoned PC/Planned Commercial District, the ability to have off-premise advertising on the proposed City-owned signs around the Mid-America Center Area, as per Attachment D; and
3. Approval of the establish a 'Mid-America Center Entertainment District' signage policy that allows businesses within said District, zoned PC/Planned Commercial, the option to place off-premise advertising on the proposed new pylon and wayfinding signs around the Mid-America Center Area, as per Attachment E.

### **Public Hearing**

Speakers in favor:

1. Pat Miller, Public Works Operations Director, City of Council Bluffs, 1001 10<sup>th</sup> Avenue, Council Bluffs, IA 51501

Speakers against: None.

### **Planning Commission Recommendation**

The Planning Commission recommends amending the adopted planned commercial development plan for the Mid-America Complex (MAC), as follows:

1. Approval of all proposed new detached wayfinding, pylon, street light/parking lot banners, and monument signs as per Attachment C; and
2. Approval to designate an area of the City geographically bounded by 23<sup>rd</sup> Avenue to the North, South 24<sup>th</sup> Street to the West, Mid-America Drive to the South, and Interstate I-29 right-of-way to the West as the 'Mid-America Center Entertainment District', for purpose of allowing businesses within said District, zoned PC/Planned Commercial District, the ability to have off-premise advertising on the proposed City-owned signs around the Mid-America Center Area, as per Attachment D; and
3. Approval of the establish a 'Mid-America Center Entertainment District' signage policy that allows businesses within said District, zoned PC/Planned Commercial, the option to place off-premise advertising on the proposed new pylon and wayfinding signs around the Mid-America Center Area, as per Attachment E.

VOTE: AYE 8 NAY 0 ABSTAIN 0 ABSENT 1 VACANT 2 Motion: Carried

**Attachment A:** Letter of intent

**Attachment B:** Existing signage map

**Attachment C:** Proposed signage renderings

**Attachment D:** Mid-America Center Entertainment District maps

**Attachment E:** Proposed Mid-America Center Entertainment District signage policy

Prepared by: Christopher N. Gibbons, AICP, Planning Coordinator



## Interoffice Memo

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To: Community Development  
From: Pat Miller / Director Operations  
Cc:  
Date: November 8, 2018  
Re: MAC Signage Project

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Since its opening in 2002, the Mid-America Center has hosted hundreds of live shows and sporting events each year. As the Entertainment District around the Arena and Convention Center continues to improve with new additions such as the Field House, the soccer complex, and businesses within the Plaza, it will become a high traffic area even more so. The goal of this Entertainment District, as always, is to attract family friendly business and entertainment and encourage repeat visitors.

Current way finding signage within the District has become antiquated with age and new construction, along with the need for new locations. The existing electronic pylon sign has been inoperable for the past few years and reached an age where parts and repairs are not available.

A new signage system that more clearly directs the user, as well as a homogenous design aesthetic, is highly important in continuing the momentum of the District. Therefore, the area needs signage that is eye-catching, clear, and advanced, and directional way finding signs that are highly visible and up-to-date.

There is currently a great opportunity with matching funds from the Iowa West Foundation and the City of Council Bluffs to improve the way finding and pylon signage with an improved and more automated advertising system. The Iowa West Foundation has dedicated \$500k with a matching \$500K from the City's approved FY-18 CIP budget to complete a signage project for advanced way finding signs and highly visible video board advertising of the MAC Entertainment District.





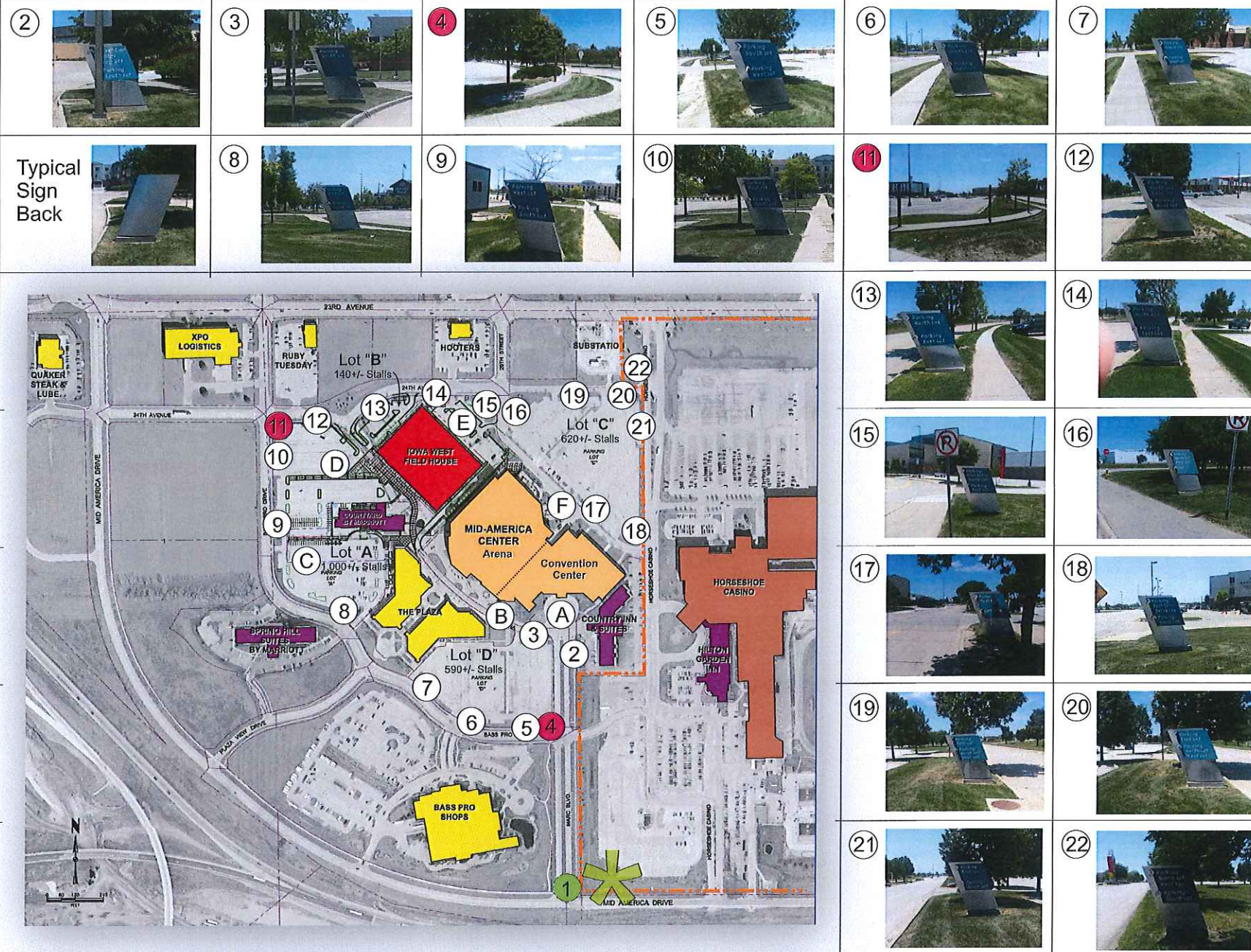
Looking West



Looking East



Typical Ground Sign



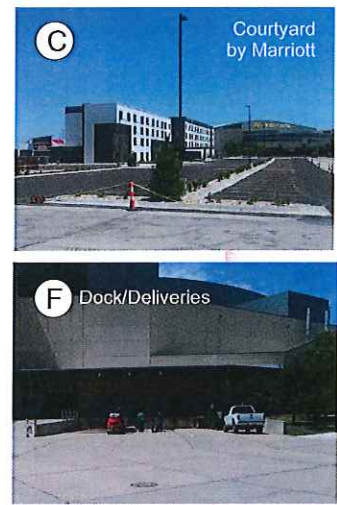
### Parking Lot Signage

25% of the poles have signage. Only face one way.

The perimeter street light poles have banners.



### Building Signage



### Existing Signage

\* Pylon

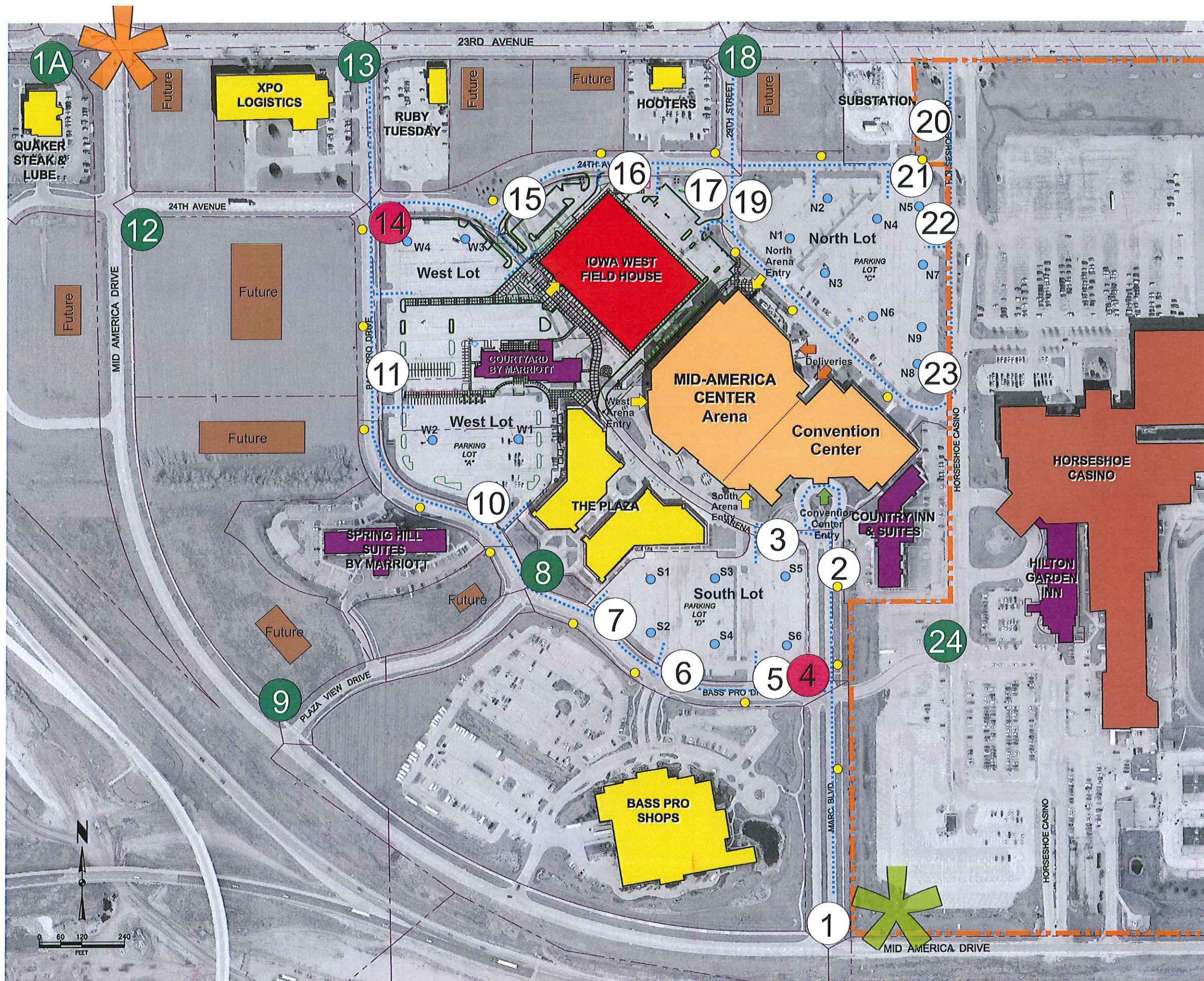
# Monument (Footings Only)

# Wayfinding








### Preliminary Design

**hgm** ASSOCIATES INC. 27 November 2018 150318-001





### Proposed Signage Locations

-  Interstate Pylon  
45' Tall
-  Secondary Pylon  
30' Tall
-  Monument  
Use Existing Footings
-  Wayfinding
-  6 are new locations
-  Parking Lots  
Location Signage  
w/ Banners on  
Light Poles
-  Banners on  
Street Light Poles

Preliminary Design





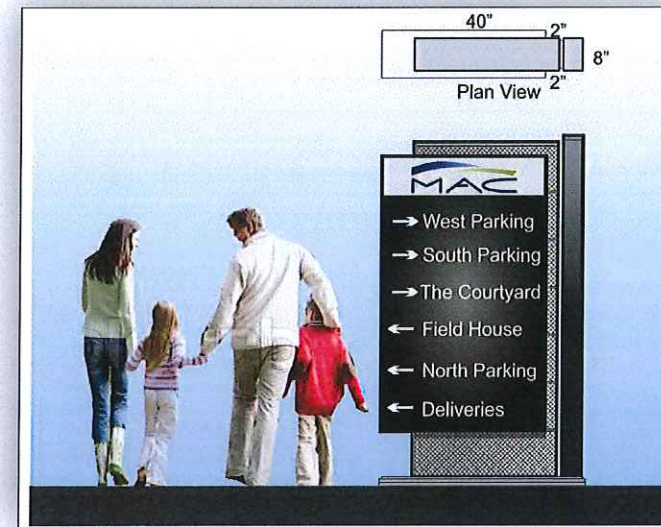
## Interstate Oriented Pylon



## Monument

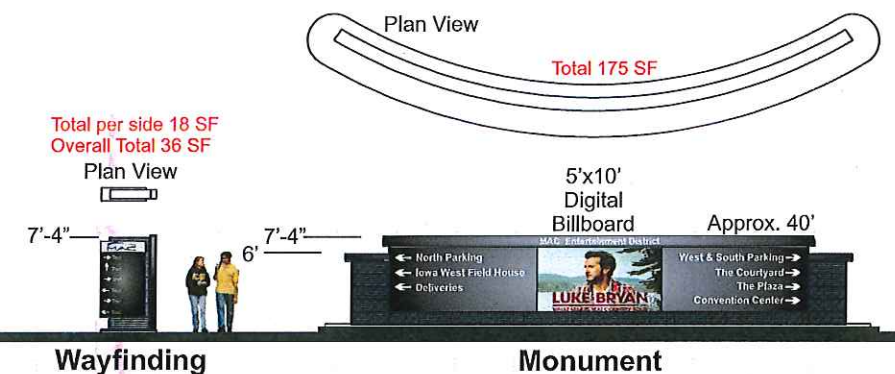
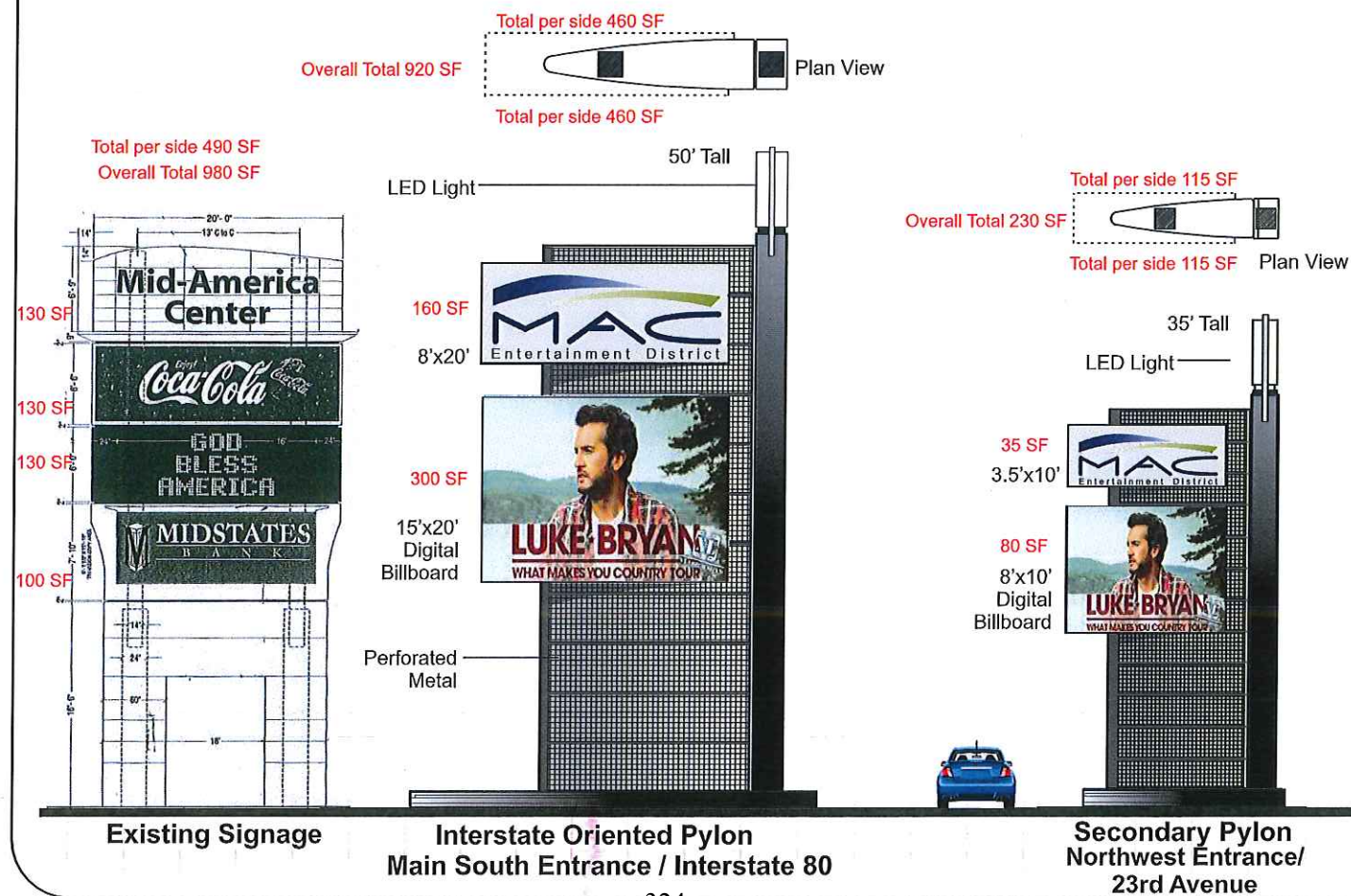


## Wayfinding



Banners:  
Street

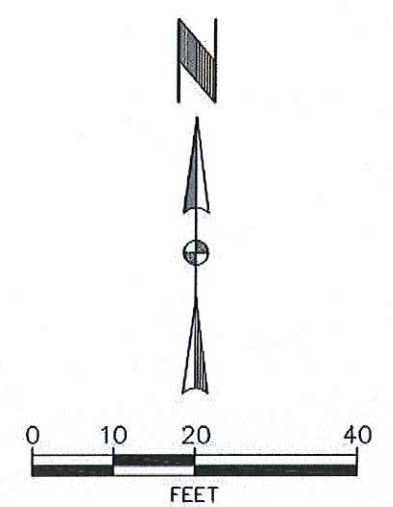
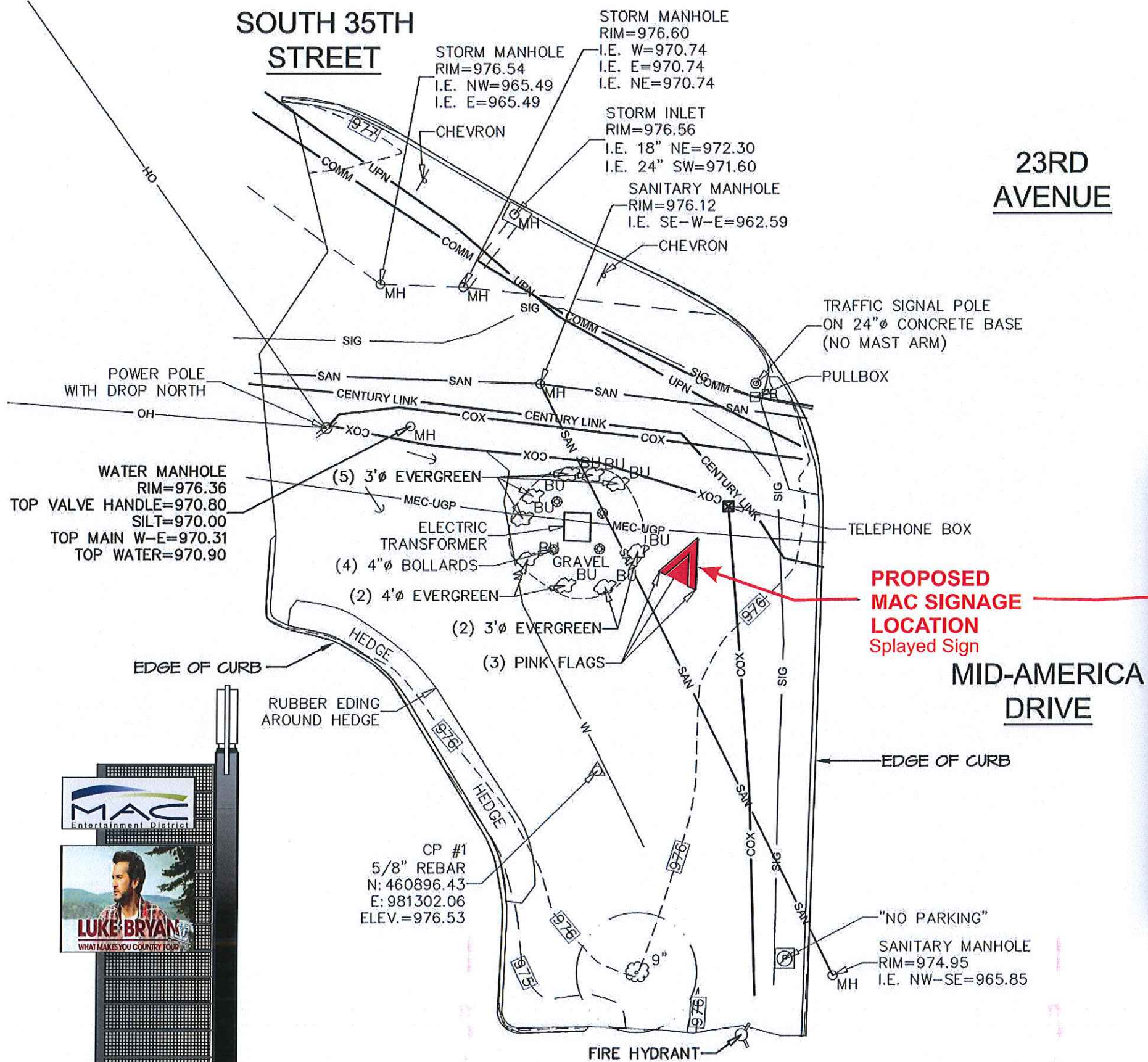
Banners:  
Parking



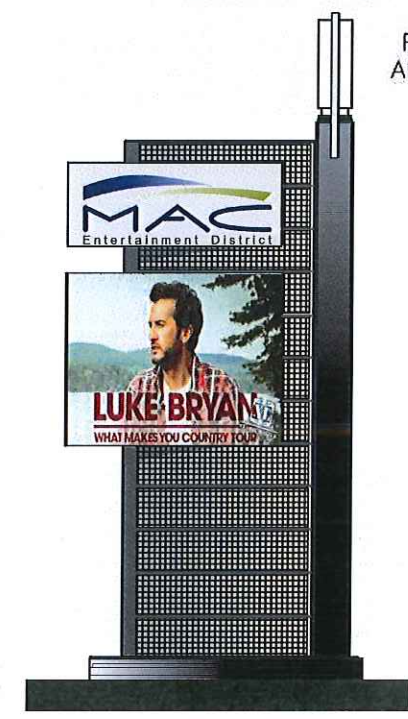
Preliminary Design

**hgm** 27 November 2018  
ASSOCIATES INC. 150318-001





**Utility Locations**



**Proposed Pylon Sign at  
South 35th Street & 23rd Avenue**

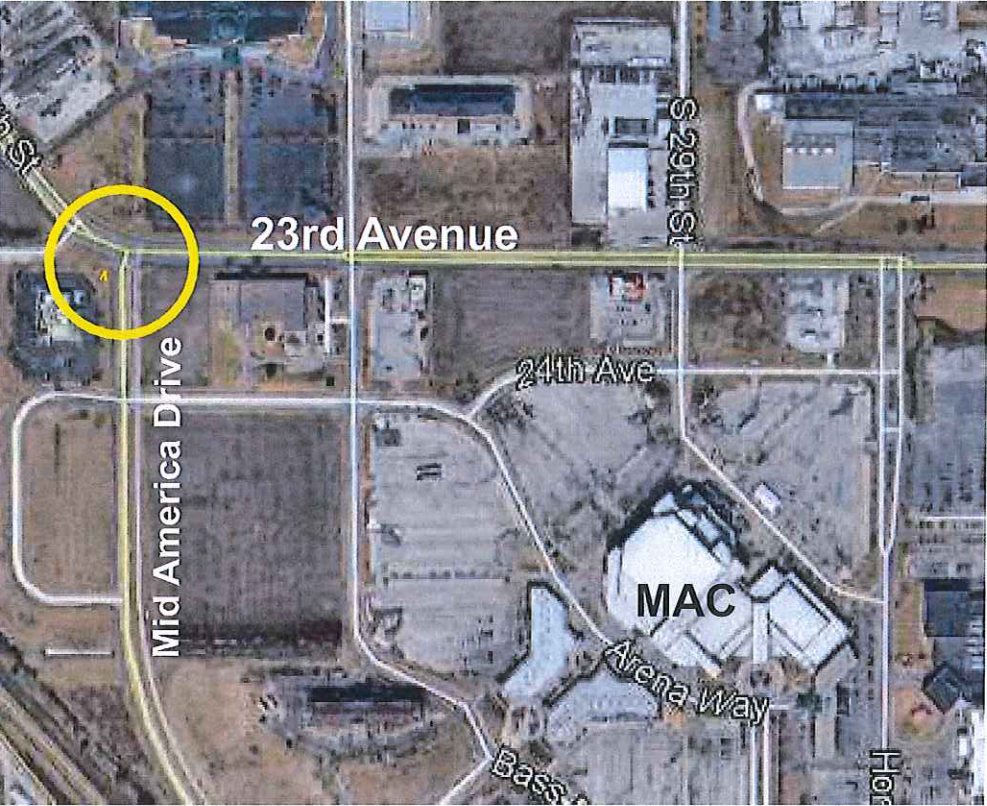


**Proposed Pylon Sign at  
South 35th Street & 23rd Avenue**





Location of Proposed Pylon Sign



Possible Location



23rd Avenue &  
Mid-America Drive  
Signage Study  
Location

23rd Avenue Looking West



23rd Avenue & Mid America Drive

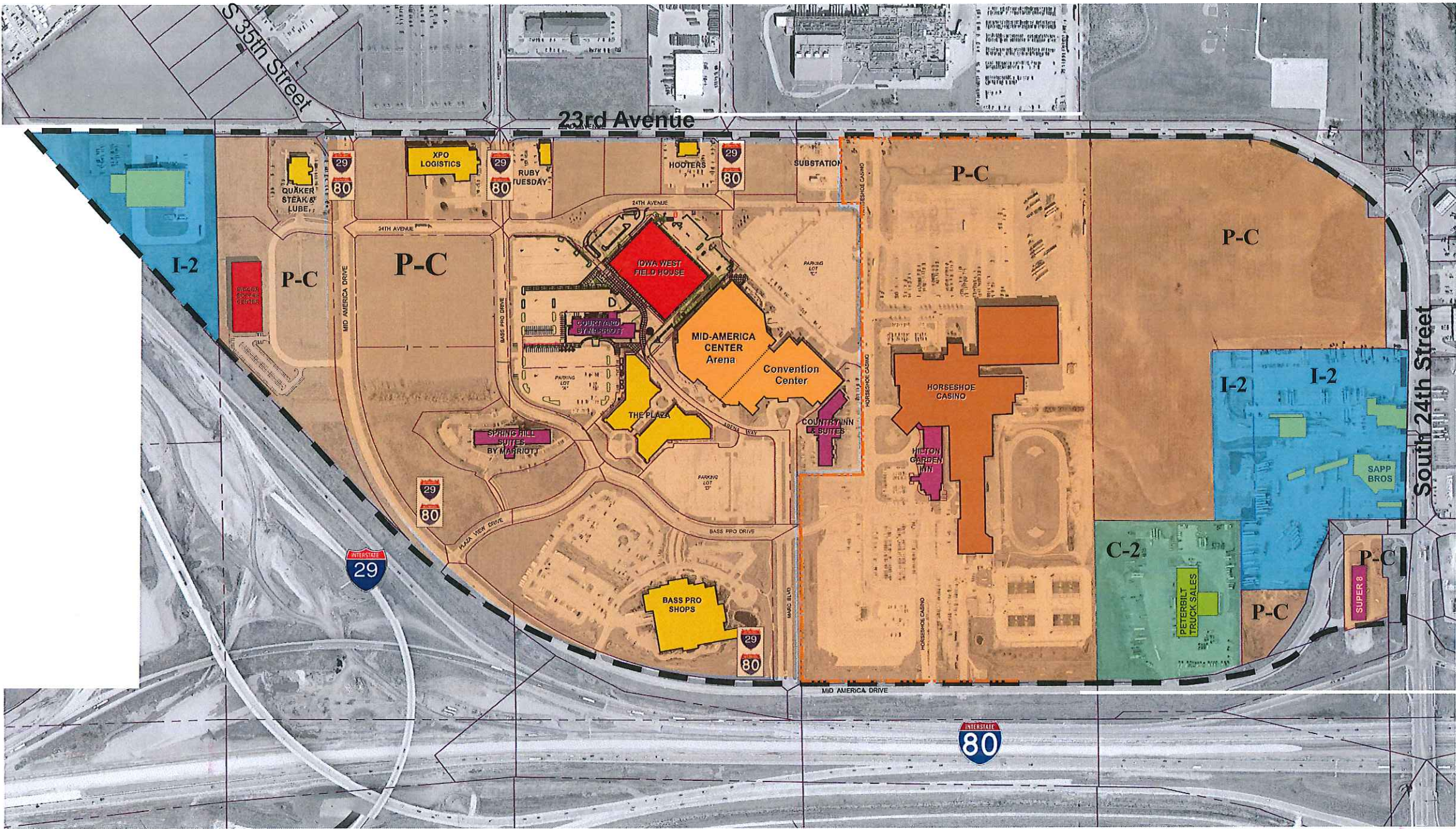


Preliminary Design








Exhibit-1



Zoning Overlay

-  P-C
-  I-2
-  C-2

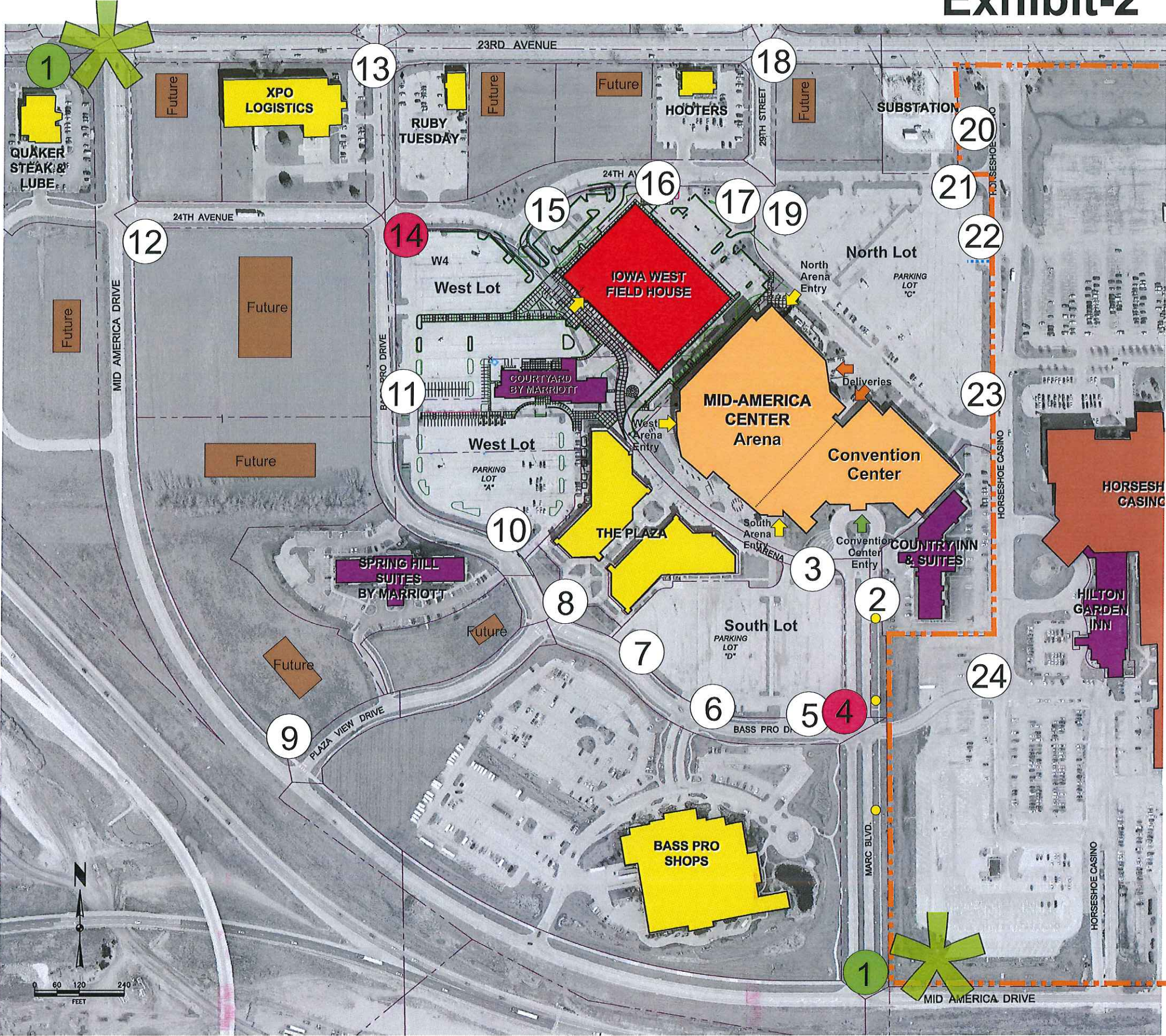
--- MAC Entertainment District

Preliminary Design





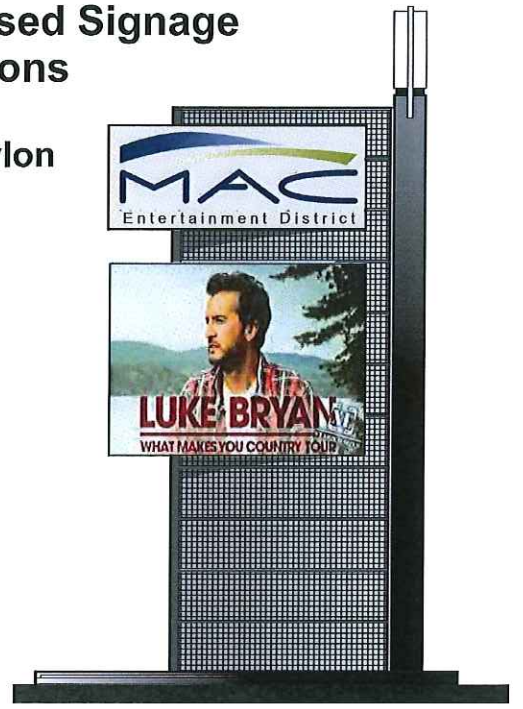
# Exhibit-2



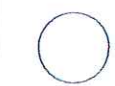
## Proposed Signage Locations



Pylon



Monument



Wayfinding





Pylon

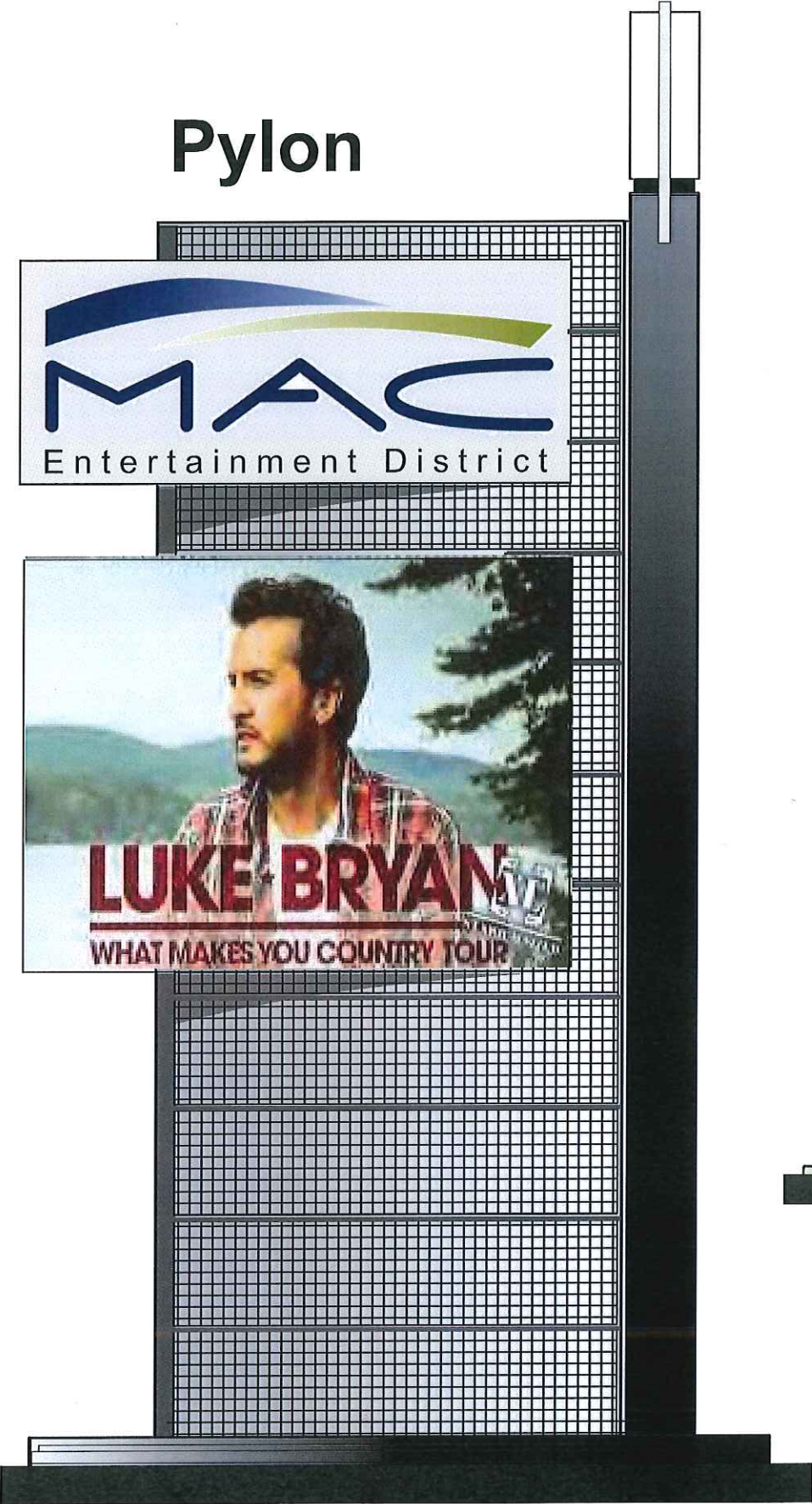
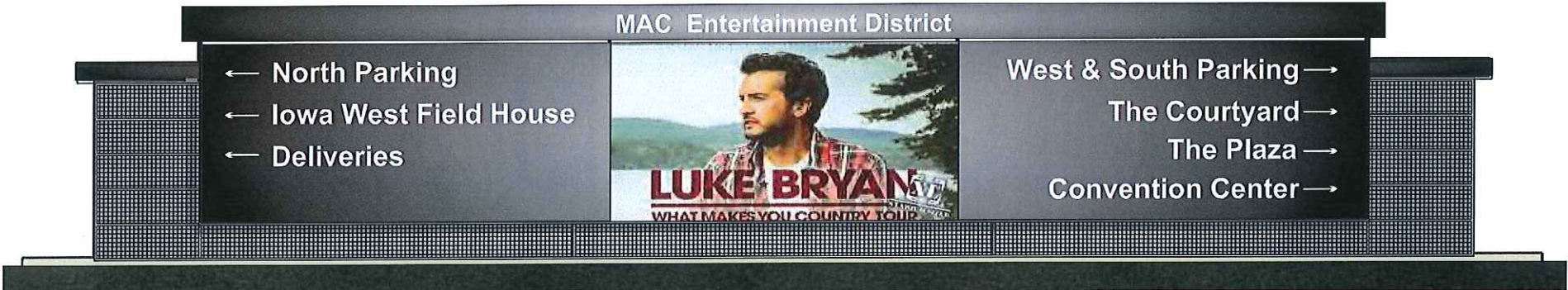


Exhibit-3



Monument



Exhibit-4

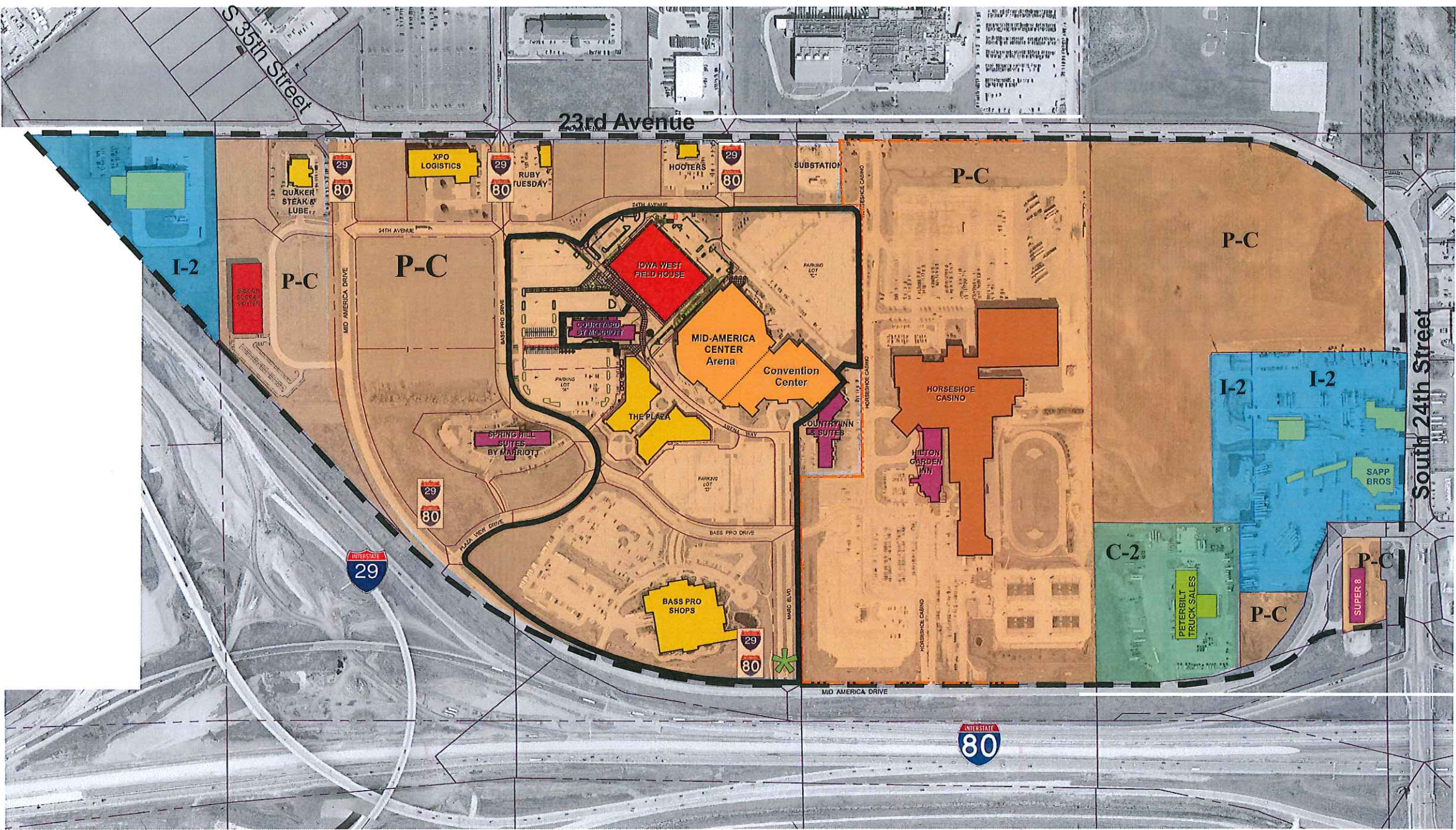


Zoning Overlay

- P-C
- I-2
- C-2

MAC Entertainment District

Preliminary Design





## **City of Council Bluffs**

### **MAC Entertainment District Signage Policy**

The policy shall apply to all properties zoned planned commercial (PC) within the MAC Entertainment District area (Exhibit 1). Properties not currently zoned PC shall be eligible to be added to said area as they change zoning status.

It is not the intent of this policy to change the current configuration of already placed existing signage in PC, I-2 or C-2 zone businesses.

#### **Wayfinding Signage:**

1. Wayfinding signage is limited to those properties zoned PC within the MAC Entertainment District and shall not apply to businesses zoned as C-2 or I-2. Properties not zoned PC may be eligible to be added to signage as zoning status changes (Exhibit 2).
2. Wayfinding signage shall not apply to businesses who currently have detached signage.

#### **Pylon and Monument Signage:**

1. The following type of City event centers may, upon the approval of the City's Communications Officer, have the opportunity to place messages on the pylon and monument signage (Exhibit 3). The Communications Officer shall have the authority to determine which organizations may place messages on signage as well as order, dates, and duration of messaging.
  - a) Mid-America Center Convention Center/Arena
  - b) Iowa West Foundation owned facilities within the Entertainment District
  - c) other City event centers within the MAC Entertainment District zoned PC
  - d) other City government alerts and functions
2. The Pylon sign specifically located at Marc BLVD, Mid America DR may only be utilized for advertising by city owned, and Iowa West facilities located and in operation on city owned properties and lots Exhibit-4.
3. The City's Communications Officer may grant access to personnel from above event centers to have access to post directly to signage if volume deems necessary. Authorized personnel will be trained on policy, process, and procedure. The City's Communications Officer reserves the right to withdraw access and/or change messaging posted by authorized personnel.
4. All City sponsored events and City event centers shall have priority over advertising. All other submissions will be given priority based on time received and availability.

5. Businesses (PC) within the entertainment district may request to utilize the message signs. A request to display does not guarantee the message will run. The City reserves the right to assess a fee to businesses utilizing signage.
6. The Mayor or his/her Designees shall have the sole authority to review and approve any amendment and or changes to the policy.
7. The number of messages which appear in any given time period is limited. During busy times, the City's Communications Officer may elect to limit or not program submitted events. Setup, frequency, and length of messages is at the sole discretion of the City.
8. The City reserves the right to refuse or delay appearance of the message if deemed necessary, or in the case of emergencies.
9. Signage shall not be used to advertise or display messages for businesses or organizations outside the MAC Entertainment District.
10. There shall be no political messages displayed.
11. No vulgar language or inappropriate content shall be accepted, and is at the discretion of the City.
12. The City shall not be liable for any stoppage or breakdown of signage.



## RESOLUTION NO. 19-11

### A RESOLUTION AMENDING THE PLANNED COMMERCIAL DEVELOPMENT PLAN FOR THE MID-AMERICA COMPLEX (MAC) RELATIVE TO SIGNAGE.

**WHEREAS,** The City of Council Bluffs, represented by Mr. Pat Miller (Director of Council Bluffs Operations-Building Maintenance Division), requests approval to amend the adopted planned commercial development plan for the Mid-America (MAC) Complex, relative to detached signage only; and

**WHEREAS,** The purpose of this amendment is described in a letter of intent by Mr. Miller (see Attachment A) and is summarized below as follows:

1. Replace all existing detached signs (e.g., pylon, wayfinding, and parking lot/light pole banners signs) that were installed in 2002 with new signs that are clearly visible and modern in terms of design and technology (see Attachment B);
2. Add a new 35' tall secondary pylon sign, two (7'4" x 40') monument signs, and six (7'4" tall) way-finding signs (see Attachment C);
3. Designate an area of the City geographically bounded by 23<sup>rd</sup> Avenue to the North, South 24<sup>th</sup> Street to the West, Mid-America Drive to the South, and Interstate I-29 right-of-way to the West as the 'Mid-America Center Entertainment District'. The goal of this District is to attract family friendly businesses, entertainment, as well as, encourage repeat visitors to the Mid-America Center Area. This District will also businesses within said geographic boundary, zoned PC/Planned Commercial, the ability to have off-premise advertising on the proposed City-owned signs around the Mid-America Center Area (see Attachment D). *Note: This District does not establish any new zoning and/or subdivision regulations on properties located within it, nor does it change the standards for any existing signs on privately owned property; and*
4. Establish a new 'Mid-America Center Entertainment District' signage policy that allows businesses within said District, zoned PC/Planned Commercial, the option to place off-premise advertising on the proposed new pylon and wayfinding signs around the Mid-America Center Area (see Attachment E); and

**WHEREAS,** The following signage is proposed with this plan amendment request:

#### **Pylon Signs**

1. One interstate oriented pylon sign located at the south main entrance to the Mid-America Center Entertainment District within City right-of-way:
  - a. Maximum height: 50 feet (as measured from finished grade to the top of accent light).

- b. Maximum sign square footage: 460 square feet (per sign face) consisting of one 8'x20' (160 square foot) non-electronic sign and one 15'x 20' (300 square foot) digital sign.
- 2. One secondary pylon sign located at northwest main entrance to the Mid-America Center Entertainment District within City right-of-way:
  - a. Maximum height: 35 feet (as measured from finished grade to the top of accent light).
  - b. Maximum sign square footage: 115 square feet (per sign face) consisting of one 3.5' x 10' (35 square foot) non-electronic sign and one 8'x10' (80 square foot) digital sign.

#### **Monument Signs**

- 1. Two signs, each measuring a maximum height of 7'4" and extending a maximum of 40 feet in length and containing a maximum of 175 square feet of signage, which includes a 5'x10' (50 square foot) digital sign.
- 2. One monument sign will be located at the southeast corner of the intersection of Bass Pro Drive and 24<sup>th</sup> Avenue, and the second monument sign will be located at the northwest corner of the intersection of Marc Boulevard and Bass Pro Drive. Both monument signs will be located within City right-of-way and are intended to direct the public to various components within the Mid-America Center Entertainment District as well as advertise upcoming events.

#### **Wayfinding Signs**

- 1. A total of 23 individual, freestanding pedestrian/vehicular wayfinding signs will be installed throughout the Mid-America Center Entertainment District on City-owned property or City right-of-way. These signs are intended to direct the public to additional site amenities and building entry points around the Mid-America Center Entertainment District. *Note: Signs identified as #20 and #24 on Attachment B are proposed to be located on the Horseshoe Casino property and will be used to guide traffic entering/existing their site to destinations within the Mid-America Center Entertainment District. The City received an email from Mr. Samir Mowad, Senior Vice President and General Manager of Caesars Entertainment (owner/operator of the Horseshoe Casino) on December 3, 2018 stating said wayfinding signs are approved to be located on their property.*
- 2. Maximum height: 7'4" (as measured from finished grade to the top of the sign).
- 3. Maximum sign square footage: 18 square feet per sign face.

### **Parking Lot/Street Light Banner Signs**

1. A total of 19 banner signs will be attached to light poles located in the north, south, and west parking lots. Each banner sign shall not exceed 2'x4' (8 square feet) in size and shall be used to provide clarity as to which parking lot a vehicle is parked within.
2. A total of 19 banner signs will be attached to perimeter street light poles located along Bass Pro Drive, Marc Boulevard, 24<sup>th</sup> Avenue, and parking lot drive aisle adjacent to the northerly façade of the Mid-America Area/Convention Center. Each banner sign shall not exceed 2'x4' (8 square feet) in size and shall be used to identify the Mid-America Center Entertainment District; and

### **WHEREAS,**

All appropriate City departments and utilities were notified of the proposed signage amendment and due to a portion of the Mid-America Center Entertainment District being located within the Iowa Department of Transportation Council Bluffs Interstate System Corridor Preservation Zone, IDOT was also provided a copy of the proposed signage plan amendments. The following comments were received:

- Mid-American Energy Company stated they have no objections to the development plan amendment provided the appropriate clearance is maintained from all existing underground, pad-mounted, and overhead electrical distribution facilities in the area.
- Iowa Department of Transportation (IDOT) stated the proposed 50' tall interstate pylon sign, adjacent to I-80/29, is located within 250 feet of an interstate ramp taper and therefore cannot be used as a billboard. The Council Bluffs Public Works Department contacted Mr. Brooks Glasnapp, Advertising Management Supervisor for IDOT, and explained the purpose and intent of the proposed pylon sign. Mr. Glasnapp agreed that proposed interstate pylon sign could be allowed as an "official city sign" if it is limited to the identification of city facilities or facilities in operation on City-owned property within the MAC Entertainment District.

For clarification purposes, this approval from Mr. Glasnapp means the interstate pylon sign may be used to advertise events at the Mid-America Center Arena/Convention Center and Bass Pro Shop since these are all City-owned facilities. Additionally, businesses and events that occur at the Iowa West Foundation Field House and The Plaza will have the ability to advertise on this pylon sign since their off-street parking and pedestrian access are solely dependent upon City owned parking facilities. No other business in the MAC Entertainment District will be allowed to advertise on this sign. IDOT further stated they have

no concerns with the wayfinding signage nor the secondary pylon signs since their lettering will not be visible from the interstate; and

- WHEREAS,** The Community Development Department recommends approval for the proposed amendments to the adopted planned commercial development plan for the Mid-America Complex (MAC), as follows:
1. Approval of all proposed new detached wayfinding, pylon, street light/parking lot banners, and monument signs as per Attachment C;
  2. Approval to designate an area of the City geographically bounded by 23<sup>rd</sup> Avenue to the North, South 24<sup>th</sup> Street to the West, Mid-America Drive to the South, and Interstate I-29 right-of-way to the West as the ‘Mid-America Center Entertainment District’, for purpose of allowing businesses within said District, zoned PC/Planned Commercial District, the ability to have off-premise advertising on the proposed City-owned signs around the Mid-America Center Area, as per Attachment D; and
  3. Approval of the establish a ‘Mid-America Center Entertainment District’ signage policy that allows businesses within said District, zoned PC/Planned Commercial, the option to place off-premise advertising on the proposed new pylon and wayfinding signs around the Mid-America Center Area, as per Attachment E.

**NOW, THEREFORE, BE IT RESOLVED  
BY THE CITY COUNCIL  
OF THE  
CITY OF COUNCIL BLUFFS, IOWA**

That the amendment to the Planned Commercial Development Plan for the Mid-America Complex (MAC) as shown above and in the attachments, is hereby approved.

ADOPTED  
AND  
APPROVED

January 14, 2019.

\_\_\_\_\_  
MATTHEW J. WALSH

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
JODI QUAKENBUSH

\_\_\_\_\_  
City Clerk

## Council Communication

Department: Public Works Admin  
Case/Project No.: PW18-08  
Submitted by: Matthew Cox, City  
Engineer

Resolution 19-12

Council Action: 1/14/2019

### Description

Resolution accepting the bid of Bluffs Paving and Utility Co. Inc. in the amount of \$534,519.54 for the S. 6<sup>th</sup> Street Reconstruction. Project #PW18-08

### Background/Discussion

On December 20, 2018 bids were received in the office of the city clerk as follows:

	Division I	Division II	Division III <u>Storm</u>	Division IV	
	<u>General</u>	<u>Pavement</u>	<u>Sewer</u>	<u>San. Sewer</u>	<u>Total</u>
Bluffs Paving and Utility Co. Inc., Crescent, IA	\$98,369.47	\$281,892.37	\$68,070.30	\$86,187.40	\$534,519.54
Carley Construction, LLC, Council Bluffs, IA	\$119,300.00	\$293,989.25	\$61,615.00	\$117,166.00	\$592,070.25
Valley Corporation, Valley, NE	\$129,393.83	\$408,390.93	\$67,872.63	\$130,688.26	\$736,345.65
Engineer's Opinion (Olsson)	\$93,180.00	\$289,655.00	\$64,682.00	\$84,125.00	\$531,642.00

Pottawattamie Arts, Culture & Entertainment (PACE) is a 501(c)3 organization with a mission to strengthen, develop and promote arts, cultural, and historical institutions, organizations, and activities in Council Bluffs and Pottawattamie County. PACE is currently constructing a new arts and cultural center in the Harvester II building, located west of the Harvester I building on South Main Street. The property for the new center is also bordered by S. 6<sup>th</sup> Street.

The City previously reconstructed S. 6<sup>th</sup> Street between 9<sup>th</sup> and 10<sup>th</sup> Avenues in 2012 in coordination with the new Community Health Center.

Improvements are needed to replace the remaining sanitary sewer which dates back to the 1950's and to improve the street now that the railroad tracks previously located along 11<sup>th</sup> Avenue have been removed. This project will continue the needed reconstruction of 6<sup>th</sup> Street, south of 10<sup>th</sup> Avenue in coordination with the Harvester II/PACE project construction.

This project was included in the FY18 CIP with a revised budget of \$750,000 using \$450,000 in GO Bond funding and the balance in Sales Tax Funds.

The project schedule is as follows:

Construction Start: Spring\Summer 2019  
Construction End: November 2019

### Recommendation

Approval of this resolution.

### ATTACHMENTS:

Description	Type	Upload Date
Map	Map	1/3/2019
Resolution 19-12	Resolution	1/8/2019



**RESOLUTION**  
**NO 19-12**

**RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK  
TO EXECUTE AN AGREEMENT WITH  
BLUFFS PAVING AND UTILITY CO. INC. FOR THE  
S. 6<sup>TH</sup> STREET RECONSTRUCTION  
PROJECT #PW18-08**

WHEREAS, the plans, specifications, and form of contract for the S. 6<sup>th</sup> Street Reconstruction are on file in the office of the City Clerk; and

WHEREAS, a Notice of Public Hearing was published, as required by law, and a public hearing was held on November 26, 2018, and the plans, specifications and form of contract were approved; and

WHEREAS, Bluffs Paving and Utility Co. Inc., has submitted a low bid in the amount of \$534,519.54 for this contract.

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

That the bid of Bluffs Paving and Utility Co. Inc. in the amount of \$534,519.54 is hereby accepted as the lowest and best bid received for said work; and

BE IT FURTHER RESOLVED

That the City Council does hereby award the contract in connection with the S. 6<sup>th</sup> Street Reconstruction; and

BE IT FURTHER RESOLVED

That the Mayor and City Clerk are hereby authorized, empowered, and directed to execute an agreement with Bluffs Paving and Utility Co. Inc. for and on behalf of the City of Council Bluffs, upon approval by the City Attorney of the certificate of insurance and payment and performance bonds as required by the contract specifications.

AND BE IT FURTHER RESOLVED

That the aforementioned project is encompassed by the language of the 1989 Local Option Sales Tax Ballot and as such this is an appropriate expenditure of the Local Option Sales Tax Revenues.

ADOPTED  
AND  
APPROVED

January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh, Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush, City Clerk

## Council Communication

Department: Community  
Development

Case/Project No.:

Resolution 19-13

Council Action: 1/14/2019

Submitted by: Courtney Harter,  
Project Coordinator

### Description

Resolution authorizing the Mayor to submit an US Environmental Protection Agency (EPA) Brownfields Assessment Grant.

### Background/Discussion

See attachments.

### Recommendation

### ATTACHMENTS:

Description	Type	Upload Date
cc staff report Brownfield Assessment App 2019	Other	1/4/2019
EPA Assessment Grant Application Priority Area	Other	1/4/2019
Application fact sheet	Other	1/9/2019
Resolution 19-13	Resolution	1/8/2019



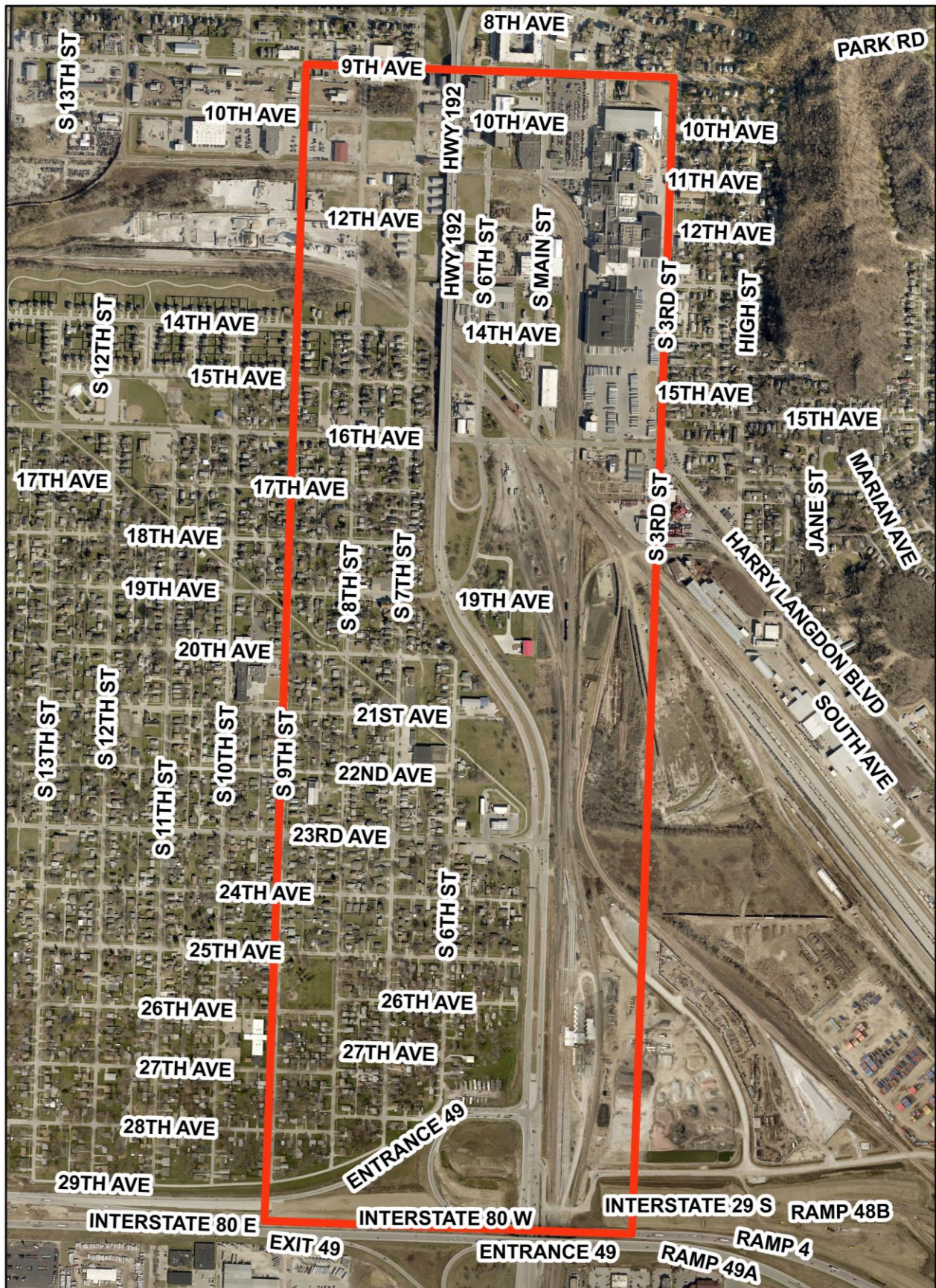
### Council Communication

Department: Community Development  Case/Project No.: N/A	Ordinance No.: N/A  Resolution No.: 19-	City Council: January 14, 2019
<b>Subject/Title</b> U.S. Environmental Protection Agency (EPA) Brownfields Assessment Grant Application		
<b>Location</b> City-wide with emphasis on the South Expressway Area		
<b>Background/Discussion</b> <u>Background</u> The U.S. Environmental Protection Agency (EPA) established a Brownfields Assessment Grant Program. This Program provides local communities with up to \$300,000 for assessment activities, cleanup activities, revolving loan programs, planning grants and technical assistance. These grants may be used to address sites contaminated by petroleum and hazardous substances, pollutants or contaminants. To date, the City has received \$1,400,000 in EPA Brownfields Grants for environmental assessment, clean-up, and planning activities focused on South Main, Mid-City and West Broadway.  <u>Discussion</u> Staff wishes to submit a new EPA Brownfields Assessment Grant application for a community-wide grant. These funds will be utilized to inventory, characterize, assess and conduct planning for many properties located throughout the city with priority in the neighborhood adjacent to the South Expressway. The proposed project area will encompass from 9 <sup>th</sup> Avenue to Interstate-80 and from South 3 <sup>rd</sup> Street to South 9 <sup>th</sup> Street.  If awarded, funding is envisioned to assist environment assessments for the following activities: <ul style="list-style-type: none"><li>• Updating assessments on properties and structures already owned by the City;</li><li>• Completing assessments on properties that the City may acquire along the corridor in the future; and</li><li>• Completing assessments on private redevelopment activities in the corridor.</li></ul>		
<b>Staff Recommendation</b> The Community Development Department recommends City Council adopt a resolution authorizing the Mayor to submit an US EPA Brownfields Assessment Grant application.		
<b>Attachments</b> <ol style="list-style-type: none"><li>1. Draft application</li><li>2. Resolution authorizing the submittal of EPA Community-Wide Brownfields Assessment Grant application</li><li>3. Priority area map</li></ol>		

Submitted by: Courtney Harter, Project Coordinator, Community Development Department  
Approved by: Brandon Garrett, Director, Community Development Department



# EPA Assessment Grant Application Priority Area





# U.S. EPA Brownfields Assessment Grant Application Fact Sheet

## Council Bluffs, Iowa

### Federal Fiscal Year 2019



UNLIKE ANYWHERE ELSE.  
ON PURPOSE.

National Brownfield Phoenix Award Winner

## South Expressway Corridor

**Narrative:** The City of Council Bluffs staff are providing this brief fact sheet to stakeholders regarding a proposed grant application to the United States Environmental Protection Agency (EPA) Brownfields and Land Revitalization Program requesting \$300,000 in grant funding to address “brownfield” properties in area being defined for the purpose of the application as the “South Expressway Corridor.” A “brownfield” is a property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Cleaning up and reinvesting in these properties increases local tax bases, facilitates job growth, utilizes existing infrastructure, takes development pressures off undeveloped, open land, and both improves and protects the environment. The general area to be targeted by this grant funding is shown in the areal diagram to the right and is bounded by 9<sup>th</sup> Avenue to the north, S. 3<sup>rd</sup> Street and railyards to the east, S. 9<sup>th</sup> Street to the west, and Interstate 29/80 to the south. Also included are groupings of properties to the north of Iowa 92 and the rail corridor bordering South Expressway south of the Interstate to 35<sup>th</sup> Avenue. The grant funding would be utilized to conduct public outreach, environmental site assessments, and cleanup planning for a host of properties that have perceived environmental impediments that may be hampering public reuse or private sector investment for redevelopment.

**Federal “Build Act” Funding Requested:** \$300,000 (\$200,000 Hazardous Substance Assessment, \$100,000 Petroleum Assessment)

**Assessment Grant Type:** Community-Wide Assessment Grant

**Target Area:** South Expressway Corridor

**Contaminants:** Hazardous Substances and Petroleum

**Application Deadline:** January 31, 2019

**Application Contents:** See Attached Outline

**City Contacts:** Courtney Harter  
Community Development Project Coordinator  
City of Council Bluffs  
209 Pearl Street, Council Bluffs, IA 51503  
Direct: (712) 256-6945  
O: (712) 328-4629 / F: (712) 328-4915



## **U.S. EPA 2019 Brownfield Assessment Grant Application Outline**

### **III.B. Threshold Criteria for Assessment Grants**

III.B.1. Applicant Eligibility

III.B.2. Community Involvement

III.B.3. Expenditure of Assessment Grant Funds

### **IV.E. Narrative/Ranking Criteria (Evaluation Criteria) for Assessment Grants**

IV.E.1. Project Area Description and Plans for Revitalization (30 Total Points)

IV.E.1.a Target Area and Brownfields (15 points)

IV.E.1.a.i. Background and Description of Target Area (5 points)

IV.E.1.a.ii. Description of the Priority Brownfield Site(s) (10 points)

IV.E.1.b. Revitalization of the Target Area (9 points)

IV.E.1.b.i. Redevelopment Strategy and Alignment with Revitalization Plans (5 points)

IV.E.1.b.ii. Outcomes and Benefits of Redevelopment Strategy (4 points)

IV.E.1.c. Strategy for Leveraging Resources (6 points)

IV.E.1.c.i. Resources Needed for Site Reuse (4 points)

IV.E.1.c.ii. Use of Existing Infrastructure (2 points)

IV.E.2. Community Need and Community Engagement (20 Total Points)

IV.E.2.a. Community Need (12 points)

IV.E.2.a.i. The Community's Need for Funding (3 points)

IV.E.2.a.ii. Threats to Sensitive Populations (9 points)

IV.E.2.b. Community Engagement (8 points)

IV.E.2.b.i. Community Involvement (5 points)

IV.E.2.b.ii. Incorporating Community Input (3 points)

IV.E.3. Task Descriptions, Cost Estimates, and Measuring Progress (35 Total Points)

IV.E.3.a. Description of Tasks and Activities (15 points)

IV.E.3.b. Cost Estimates and Outputs (15 points)

IV.E.3.c. Measuring Environmental Results (5 Points)

IV.E.4 Programmatic Capability and Past Performance (15 Total Points)

IV.E.4.a. Programmatic Capability (9 points)

IV.E.4.a.i. Organizational Structure (5 points)

IV.E.4.a.ii. Acquiring Additional Resources (4 points)

IV.E.4.b. Past Performance and Accomplishments (6 Points)

IV.E.4.b.i. Currently Has or Previously Received an EPA Brownfields Grant (6 points)

IV.E.4.b.ii. Has Not Received an EPA Brownfields Grant but has Received Other Federal or Non-Federal Assistance Agreements (6 points)

IV.E.4.b.iii. Never Received Any Type of Federal or Non-Federal Assistance Agreements (3 points)

**RESOLUTION NO. 19-13**

**A RESOLUTION AUTHORIZING THE MAYOR TO SUBMIT AN US ENVIRONMENTAL PROTECTION AGENCY (EPA) BROWNFIELDS ASSESSMENT GRANT.**

- WHEREAS, EPA established the Brownfield Assessment Grant Program and has announced funding availability under said Program for community-wide assessment grants; and
- WHEREAS, the City is an eligible applicant with a proven track record of successfully implementing funding under said Program; and
- WHEREAS; the environmental assessments associated with demolition, acquisition and private redevelopment will be required for redevelopment in the neighborhood adjacent to the South Expressway; and
- WHEREAS, said Program is a source of funding for environmental assessments; and
- WHEREAS, an application for said funds is in the best interest of the City.

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

That the Mayor is hereby authorized and directed to submit an US EPA Brownfields Assessment Grant application.

ADOPTED  
AND  
APPROVED

January 14, 2019

\_\_\_\_\_  
Matthew J. Walsh Mayor

ATTEST:

\_\_\_\_\_  
Jodi Quakenbush City Clerk

## Council Communication

Department: Parks and Recreation  
Case/Project No.: PR 20-02  
Submitted by: Vincent Martorello

Resolution 19-14

Council Action: 1/14/2019

### Description

Resolution authorizing the Mayor and City Clerk to enter into a Federal Aid Agreement with Iowa Dept of Transportation for a Iowa's Transportation Alternatives Program Project 19-TAP-110 in the amount of \$461,000 for the City County Connector Trail project, PR 20-02.

### Background/Discussion

The City Connector Trail is listed in the Metropolitan Area Transportation Agency (MAPA) current Transportation Improvement Program and approved in the current Statewide Transportation Improvement Program.

The City County Connector Trail project is estimated to cost \$575, 059, and has been approved to receive federal funds administered through the Iowa Department of Transportation in the amount of \$461,000,000. The federal funds require a twenty percent match by the City in the amount of approximately \$115,000. The City Council previously approved \$112,500.00 as its match. The FY 19-20 CIP will include a request for the remaining portion of the twenty percent match.

The project cost of \$575,059 includes an estimated engineering cost of \$107,503 and a construction cost of \$467,556. Through an RFP process, Snyder and Associates has been selected as the engineering consult to compete the design of the trail. Once the agreement is signed by the City and Iowa DOT, then the City Council may approve the selection of Snyder and Associates to complete the design work.

### Recommendation

approval

### ATTACHMENTS:

Description	Type	Upload Date
Resolution 19-14	Resolution	1/8/2019

**RESOLUTION 19-14**

**RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK TO ENTER INTO A FEDERAL AID AGREEMENT WITH IOWA DEPARTMENT OF TRANSPORTATION FOR A IOWA'S TRANSPORTATION ALTERNATIVES PROGRAM PROJECT 19-TAP-110 IN THE AMOUNT OF \$461,000 FOR THE CITY COUNTY CONNECTOR TRAIL PROJECT, PR 20-02.**

- WHEREAS, the City-Connector Trail is listed in the Metropolitan Area Transportation Agency (MAPA) current Transportation Improvement Program and approved in the current Statewide Transportation Improvement Program; and
- WHEREAS, the City-County Connector Trail project is estimated to cost \$575,059, and has been approved to receive federal funds administered through the Iowa Department of Transportation in the amount of \$461,000; and
- WHEREAS, the City is required to provide a twenty percent match in the amount of approximately \$115,000, of which \$112,500 has been previously approved, and the remaining portion will be part of the FY19-20 CIP approval request; and
- WHEREAS, the City and Iowa Department of Transportation have coordinated the drafting of the Federal-Aid Agreement, which identifies each parties rights and responsibilities for the City-County Trail Connector project.

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

That the Mayor and City Clerk are hereby authorized and directed to enter into a Federal-Aid Agreement with Iowa department of transportation for a Iowa's Transportation Alternatives Program Project 19-tap-110 in the amount of \$461,000 for the City-County Connector Trail Project, PR 20-02.

ADOPTED  
AND  
APPROVED

January 14, 2019

---

Matthew J. Walsh, Mayor

ATTEST:

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Jodi Quakenbush, City Clerk  
Council Communication

## Council Communication

Department: City Clerk

Case/Project No.:

Submitted by:

Liquor License Renewals

Council Action: 1/14/2019

### Description

1. Andrews Lounge, 1210 N. 25th Street
2. Cube Ultra Lounge, 162 W. Broadway
3. Dodge Riverside Golf Course, 2 Harrahs Blvd
4. Driftwood Inn, 2701 Harry Langdon Blvd
5. Hampton Inn, 2204 River Rd
6. Holiday Inn, 2211 S. 32nd Street
7. Hy-Vee Market Grille, 2323 W. Broadway
8. I 80 Liquor, 2411 S. 24th Street, #1
9. Kwik Shop #527, 3632 Ave G
10. Speedee Mart 1512, 3624 9th Ave
11. Tobacco Hut #18, 429 Veterans Memorial Hwy

### Background/Discussion

#### Cube Ultra Lounge

Many of the calls in the 100 block of Broadway are in general areas, such as the sidewalk or rear parking area. Because of this, it's tough to get an accurate accounting of calls to a specific bar. The Cube itself has had 16 alcohol related incidents this reporting period. Of those 16 incidents, 7 resulted in arrest. Listed below is a brief synopsis of each arrest:

02-10-18---At 11:30 pm, officers were dispatched for a disturbance/assault outside the Cube. One man was ultimately arrested for willful injury for fracturing the victim's orbital.

04-08-18---At 1:20 am, officers were dispatched for a large disturbance outside the Cube. One man was cited for simple assault and disorderly conduct and another man was arrested for disorderly conduct.

04-28-18---At 1:46 am, officers observed a female punch a male in the face, in the parking area directly behind the Cube. The female was arrested for domestic assault.

09-15-18---At 1:37 am, officers were dispatched for a disturbance outside the Cube. They arrested one man for public intoxication while on the call.

10-07-18---At 1:42 am, officers noticed a disturbance between two females taking place outside the Cube. While working that call, an intoxicated man interfered and was arrested for public intoxication. Officers also completed a Liquor Establishment Report.

11-12-18---At 2:06 am, officers were dispatched for a man trying to fight people outside the Cube. They made contact with him and he was arrested for public intoxication.

12-09-18---At 1:48 am, officers were dispatched to the front of the Cube for a disturbance. While investigating the assault of a female, an intoxicated male interfered and was arrested for public intoxication and interference with official acts. Officers completed a Liquor Establishment report on the incident as well.



Andrews Lounge

01-20-18---At 11:15 pm, officers were dispatched to Andrews Lounge for an assault that occurred in the parking lot. A man was arrested for domestic assault and violation of a court order for assaulting his ex-girlfriend.

Dodge Riverside Golf Course, Driftwood Inn, Hampton Inn, Holiday Inn, Hy-Vee Market Grille, I-80 Liquor, Kwik Shop, Speedee Mart, Tobacco Hut

There were no alcohol related calls or incidents at any of these businesses this licensing period

**Recommendation**

**ATTACHMENTS:**

Description	Type	Upload Date
Applications	Other	1/9/2019



State of Iowa  
ALCOHOLIC  
BEVERAGES DIVISION

Home  
About  
Alcohol  
Tobacco  
Links  
Contact

<input checked="" type="checkbox"/> RENEWAL	<input type="checkbox"/> NEW	<input type="checkbox"/> SPECIAL EVENT
POLICE <u>cn</u>	Local Amt _____	
FIRE <u>AF</u>	Endorsed _____	
BUILDING <u>SA</u>	Issued _____	
ZONING <u>CD</u>	Expires _____	
		Council _____

[Help](#)
[License Search](#)
[License List](#)
[On-Demand Reporting](#)
[Keg Registration Search](#)
[User Profile](#)
[Logoff](#)

- License
- Privileges
- **Applicant**
- Status Of Business
- Ownership
- Criminal History
- Premises
- General Premises
- Applicant Signature
- Dram Cert
- Local Endorse
- History

### Applicant LC0007974, Andrews Lounge, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): Andrews Lounge, Inc. (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Andrews Lounge

Address of Premise: 1210 N. 25th Street

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51501-0000

Business Phone: (712) 328-2229

Cell / Home Phone: (712) 325-1071

#### Same Address

Mailing Address: 19402 Monument Rd

Mailing Address Line 2:

City: Council Bluffs

Zip: 51503000

State: Iowa

Contact Name: James

Phone: (712) 325-1071

Email Address: lucas@dinklagecpa.com

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## Applicant LC0036658, Cube Ultra Lounge, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): German Beer Haus 1892, LLC (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Cube Ultra Lounge

Address of Premise: 162 West Broadway

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51503

Business Phone: (712) 256-7786

Cell / Home Phone: (712) 329-3329

Same Address

Mailing Address: 301 Perrin Place

Mailing Address Line 2:

City: Council Bluffs

Zip: 51503

State: Iowa

Contact Name: Frank Hoover

Phone: (712) 329-3329

Email Address: fhoov@yahoo.com

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## Applicant LC0044133, Dodge Riverside Golf Course, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): Landscapes Management Compar (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Dodge Riverside Golf Course

Address of Premise: 2 Harrahs Boulevard

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51501

Business Phone: (402) 423-6653

Cell / Home Phone:

Same Address

Mailing Address: 1201 ARIES DRIVE

Mailing Address Line 2:

City: LINCOLN

Zip: 68512

State: Nebraska

Contact Name: Liz Uzdill

Phone: (402) 420-6653

Email Address: luzdill@landscapesunlimited.

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## Applicant LC0033025, Driftwood Inn, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): Lenihan, Inc. (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Driftwood Inn

Address of Premise: 2701 Harry Langdon Blvd

Address Line 2:   

City: Council Bluffs

County: Pottawattamie

Zip: 51503

Business Phone: (712) 325-0801

Cell / Home Phone:   

-- Same Address

Mailing Address: 2701 Harry Langdon Blvd

Mailing Address Line 2:   

City: Council Bluffs

State: Iowa

Zip: 51503

Contact Name: Tom

Phone: (712) 325-0801

Email Address: diinc12@qwestoffice.net

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## Applicant BW0092560, Hampton Inn @ Ameristar, Council Bluffs

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Corporation Name/Sole Proprietor: Kinseth Hotel Corporation (Sole Proprietorship, Partnership, Corporation, etc.)

Name/Partnership Name(s):  
Name of Business (D/B/A): Hampton Inn @ Ameristar

Address of Premise: 2204 River Rd.

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51501

Business Phone: (712) 328-2500

Cell / Home Phone:

### Same Address

Mailing Address: 2 Quail Creek Circle

Mailing Address Line 2:

City: North Liberty

Zip: 52317

State: Iowa

Contact Name: Michelle Schultz

Phone: (319) 626-5600

Email Address: jrivera@kinseth.com

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## Applicant BW0095386, Holiday Inn Express & Suites, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): Council Bluffs Hotel Group, LLC (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Holiday Inn Express & Suites

Address of Premise: 2211 S. 32nd Street

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51501

Business Phone: (712) 352-1300

Cell / Home Phone:

Same Address

Mailing Address: 2211 S. 32nd Street

Mailing Address Line 2:

City: Council Bluffs

State: Iowa

Zip: 51501

Contact Name: Randy Haynes

Phone: (608) 848-2995

Email Address: randy.haynes@glmghotels.cc

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## Applicant LC0043189, Hy-Vee Market Grille, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): Hy-Vee, Inc. (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Hy-Vee Market Grille

Address of Premise: 2323 West Broadway

Address Line 2: Market Grille

City: Council Bluffs

County: Pottawattamie

Zip: 51501

Business Phone: (712) 328-9792

Cell / Home Phone:

### Same Address

Mailing Address: 5820 Westown Parkway

Mailing Address Line 2:

City: West Des Moines

State: Iowa

Zip: 50266

Contact Name: Kelly Palmer

Phone: (515) 267-2949

Email Address: kpalmer@hy-vee.com

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## Applicant LE0001756, I 80 Liquor, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): J & R Liquor LLC (Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): I 80 Liquor

Address of Premise: 2411 S 24th Street #1

Address Line 2:

City: Council Bluffs

County: Pottawattamie ▼

Zip: 51501

Business Phone: (712) 323-1807

Cell / Home Phone: (712) 326-0639

Same Address

Mailing Address: 2411 S 24th Street #1

Mailing Address Line 2:

City: Council Bluffs

State: Iowa ▼

Zip: 51501

Contact Name: Brandon Juon

Phone: (712) 326-0639

Email Address: glorydaysbar@gmail.com

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## Applicant LE0002073, Kwik Shop #527, Council Bluffs

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Corporation Name/Sole Proprietor  
Name/Partnership Name(s): Kwik Shop, Inc.

(Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Kwik Shop #527

Address of Premise: 3632 Avenue G

Address Line 2:

City: Council Bluffs

County: Pottawattamie ▼

Zip: 51501

Business Phone: (712) 323-1208

Cell / Home Phone: (402) 575-0930

Same Address

Mailing Address: 302 W. Third Street, Suite 300

Mailing Address Line 2:

City: Cincinnati

State: Ohio ▼

Zip: 45202

Contact Name: Nick Unkovic

Phone: (513) 562-5738

Email Address: eglegaldept@eg-america.com

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## Applicant BC0030364, Speedee Mart 1512, Council Bluffs

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Corporation Name/Sole Proprietor: Western Oil II, LLC

(Sole Proprietorship, Partnership, Corporation, etc.)

Name/Partnership Name(s):

Name of Business (D/B/A): Speedee Mart 1512

Address of Premise: 3624 9th Avenue

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51501

Business Phone: (712) 322-9731

Cell / Home Phone:

Same Address

Mailing Address: PO Box 10

Mailing Address Line 2:

City: Valentine

Zip: 69201

State: Nebraska

Contact Name: Kim Epke

Phone: (402) 376-2224

Email Address: kim@danielskifarms.com

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## Applicant LE0002316, Tobacco Hut #18, Council Bluffs

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Corporation Name/Sole Proprietor Name/Partnership Name(s): JNS INC.

(Sole Proprietorship, Partnership, Corporation, etc.)

Name of Business (D/B/A): Tobacco Hut #18

Address of Premise: 429 Veterans Memorial Highway

Address Line 2:

City: Council Bluffs

County: Pottawattamie

Zip: 51501

Business Phone: (712) 256-1295

Cell / Home Phone: (402) 321-5593

Same Address

Mailing Address: P.O. Box 358

Mailing Address Line 2:

City: Onawa

Zip: 51040

State: Iowa

Contact Name: John Greuniesen

Phone: (402) 321-5593

Email Address: thutmanawa18@gmail.com

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