

NOTICE AND CALL OF PUBLIC MEETING

GOVERNMENTAL BODY: THE CITY COUNCIL OF CRESCO, IOWA
DATE OF MEETING: MARCH 22, 2021
TIME AND PLACE OF MEETING: 5:30 P.M. CITY HALL, 130 N PARK PLACE

PUBLIC NOTICE IS HEREBY GIVEN THAT THE ABOVE MENTIONED GOVERNMENTAL BODY WILL MEET AT THE DATE, TIME AND PLACE SET OUT ABOVE. THE TENTATIVE AGENDA FOR SAID MEETING IS AS FOLLOWS:

ROLL CALL: BRENNO, McCONNELL, FORTUNE, BOUSKA, CARMAN

ACT ON THE CONSENT AGENDA: All items listed under the consent agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time council votes on the motion.

1. Approval of the Agenda
2. Approval of the Claims (from March 15, 2021 cancelled meeting)
3. Approval of Minutes from March 1, 2021
4. Approval of Minutes from March 12, 2021 Worksession

STAFF REPORTS: There may be action taken on each of the items listed below.

1. Public Works
2. Police
3. Administration
4. Committee Updates

COMMENTS FROM AUDIENCE:

BUSINESS: There may be action taken on each of the items listed below.

1. Daren Sikkink from WHKS to Present Proposed Plans for the 7th St SW Construction and Utility Installation Project
2. Discuss and Possible Motion to Approve Quote for Four 199kbtu 95% Efficiency Boilers for the Fitness Center
3. Review HVAC Study Proposals and Possible Motion to Approve Proposal for HVAC Study for the Fitness Center
4. Discuss the Tax Abatement Program under the Urban Revitalization Plan
5. Resolution Authorizing the City Clerk to Enter into a Third Party Administration Service Agreement with Employee Benefit Systems ("EBS)
6. Discuss Winter Adjustments for Water and Sewer Credits for Freezing Water Lines
7. Discuss Policy Acknowledgement and Agreement to Abide by City Policies
8. Motion to Extend Emergency Leave under the American Rescue Plan Act from April 1, 2021 through September 30, 2021
9. Discuss Issues Regarding COVID-19 Pandemic

ADJOURN:

THIS NOTICE IS GIVEN AT THE DIRECTION OF THE MAYOR PURSUANT TO CHAPTER 21, CODE OF IOWA AND THE LOCAL RULES OF SAID GOVERNMENTAL BODY. POSTED MARCH 19, 2021.

Mayor Bohle called the Cresco City Council meeting to order on March 1, 2021, at 5:30 pm. Council Members Brenno, McConnell, Fortune, Bouska, and Carman were present. No council members were absent.

Mayor Bohle explained that due to the COVID-19 Pandemic, as to protect the employees, council members, and the public, the meeting is being held electronically. The log-in for the Zoom meeting is available online at <https://us02web.zoom.us/j/87242199747> or by telephone at +1-312-626-6799 Meeting ID: 872 4219 9747.

Carman made the motion to approve the consent agenda which included approval of the agenda; claims; minutes of the February 15, 2021 meeting. Brenno seconded and it passed all ayes.

Public Works Director Widell reported: (a) watermain break February 18th on Crescent Drive. They had to dig a large hole in the middle of the street since the main was 12 feet deep. There were two breaks on 2nd St SE within 2 blocks of each other on February 25th and March 1st; (b) Street Department broke out an ice jam in the outlet pipe at 8th Ave & 8th St E. The water from the leak at the Fitness Center froze solid in the pipe due to the extremely cold weather. They are doing the repairs that can be done in-house on the street sweeper to get it ready for spring; (c) Mike and I had a conference call with Hawkins, our chemical supplier, about the lead and copper issues out at the wastewater plant. They will do testing at our site to determine the next steps.

Police Chief Ruroden reported Ben is doing very well and goes for testing for the Academy on Friday. They have been busy responding to accidents and look forward to an improvement in weather.

City Clerk Girolamo reported (a) the receipt printer stopped working so ordered a new one for \$800; (b) have been attending a lot of webinars for the Fitness Center HVAC, EV Charging stations, Employment Law, and Rain Gardens; (c) WHKS is working on our copper limits and also the Grit Project. Daren will present his proposal for the drainage issues on 7th Street at the March 15, 2021 Council meeting.

Mayor Bohle opened the Public Hearing for the proposed budget for fiscal year July 1, 2021 – June 30, 2022. There were no written or oral comments and the public hearing was closed. Bouska made the motion to approve the resolution adopting the budget for FYE June 30, 2022. Carman seconded and it passed all ayes.

Brian Stark of Martin Gardner Architecture presented preliminary plans and estimates for the proposed Scene Shop. The sketches were reviewed with the different floor lines. We should be able to use the existing link because it is structurally sound but would need to do some reconstruction work. The estimated cost is about \$370,000 to \$405,000 for the building. Unfortunately, prices and supplies are negatively impacted by COVID, so the prices may fluctuate a lot if a bid were to be done at this time. The new building would have very high efficiency heating, cooling, lighting, and insulation.

Jason Passmore explained the City is eligible to apply for a grant to install a Level 2 Electrical Vehicle Charging Station. The grant would be 90% reimbursement of expenses or a maximum of \$15,000. The proposed site is in the northeast corner of the Fareway parking lot. Fareway is in favor of the project and would allow the City to use two parking spaces. Electrical services would need to be bored in so the overall cost would be about \$19,100. Therefore, the City's exposure would be about \$4,100 plus a monthly meter charge and electric usage. User fees can be charged by the City. Possible other sites were discussed but Jason recommended this spot because it would be visible, close to downtown, bike trail, and Welcome Center. Carman

made the motion to approve the resolution authorizing the City Clerk to apply for an Iowa Department of Transportation Grant for Community Charging Sites. Brenno seconded and it passed all ayes.

Bouska reported on her tour of Homes of Iowa in Oelwein. The house is built by Iowa Prison Industries and moved to a location. The house was sturdily built and was moved in one piece. There are several additional expenses required once it is put in location. This would be a viable option to consider if the City acquired property through the nuisance abatement process. Considerations would need to be made because it will take additional time and investment by the City.

Brenno made the motion to credit \$70.17 sewer charges for water not entering the sanitary sewer for Krista Story for a leaking outdoor faucet. Carman seconded and it passed all ayes.

Bouska made the motion to credit \$2,702.42 sewer charges for water not entering the sanitary sewer for the Fitness Center due to a broken pipe discharging to the storm sewer. Carman seconded and it passed all ayes.

Bouska reported that the RFP for the HVAC Study initiated a Zoom meeting with an Engineer to review the timeline of the study as well as the emergency heating system issues. He agreed that the hot water boilers should be replaced as soon as possible to heat the new portions of the Fitness Center. The ductwork and pipes are already in place and it is a pretty efficient system. The study should still be conducted for the remainder of the Fitness Center for heating and cooling systems and Pool Pak for the entire system. He easily could see energy efficiency improvements that could be done in the future. LT Mechanical will present an estimate to the Park Board at their March 10th meeting and to the Council at their March 15th meeting. The boilers will need to be ordered soon and everything installed before next heating season.

The Council discussed possible raises for the Deputy Clerk and Utility Billing Clerk. The item was tabled for further discussions. An employee evaluation form and review process will be discussed at the next meeting.

Howard County only receives 100 primary doses each week in addition to the second doses for the COVID vaccines. HyVee in Waterloo is giving shots so try their website on Tuesdays to schedule. Library Director Kay asked if the City of Cresco was requiring employees to get vaccinated. The City has been advised that it cannot make it mandatory but can highly recommend vaccinations when each employee is eligible. McConnell made the motion to resume in-person Council meetings at City Hall on March 15, 2021. Brenno seconded and Brenno, McConnell, Fortune, and Carman voted aye. Bouska voted nay. The motion passed by majority vote.

Mayor Bohle asked for comments from the audience and there were none.

Bouska moved to adjourn the Council Meeting at 7:06 pm. Brenno seconded and it passed all ayes. The next regular Cresco City Council meeting will be March 15, 2021, at 5:30 pm at Cresco City Hall.

Mayor Mark Bohle

City Clerk Michelle Girolamo

Following is a list of claims approved for payment:

101 STUDIOS	Movie	250.00	OCEANID	Equip	100.00
ADORAMA	Drone	3,350.00	O'HENRY'S	Unif	192.40
AHLERS&COONEY	Trng	40.00	PAYROLL		73,463.79
ALLIANT	Elect	7,076.92	PERRY,LYLE	DpAp	13.77
AUSTIN,TERRY	DpAp	23.81	POOL TECH	Chem	87.75
BLACK HILLS	Gas	7,694.89	POSTMASTER	Post	620.60
BROWN SUPPLY	Supp	678.00	PRECISION OH	Srvc	90.00
BURKE AUCTION	DpAp	1.84	PRINCIPAL LIFE	Ins	99.58
CARRICO AQUATIC	Chem	575.00	PROJECT RESOURCES	Dmgs	2,970.07
CITY OF CRESCO	Util	2,580.36	RICHARDSON,MIKE	DpAp	30.04
COLSCH,ASHLEY	DpAp	15.91	RICHARDSON,PAUL	DpAp	25.01
CONWAY,LARRY	DpAp	23.99	SIGNS&DESIGNS	Sign	45.00
COTE,WILLIAM	DpAp	17.15	SOLAR PRO	Solar	574.12
CR CHAMBER	AnnContr	3,000.00	SOLUTIONS	Srvc	488.65
CR FIRE SAFETY	Srvc	101.00	STEFFEN,KEITH	DpAp	30.70
CR HEAT&VENT	Rprs	1,971.60	TASC	Fees	283.29
CR TPD	Notices	364.43	UNIVERSAL	Movie	200.00
CULLIGAN	Srvc	155.15	VERIZON	Wireless	223.30
DC COMM	Phone	29.27	WARNER BROS	Movie	500.00
DISNEY	Movie	200.00	WHKS	Engr	2,538.32
EAGLE ENGRAVING	Equip	24.20	WINDRIDGE IMP	Rprs	2,219.21
GALLS	Equip	383.75	WINDSTREAM	Phone	704.88
GILLETTE PEPSI	Concess	688.14	WITT,KIM	DpAp	30.04
GROTEGUT,BRYCE	DpAp	20.26	ZIEGLER	Parts	322.13
GWORCS	Equip	795.00			
HARVEY,CHAD	DpRf	80.00	GENERAL		79,562.51
HAWKINS	Chem	3,870.02	FIRE STATION BLDG		915.76
HILL,NIKI	Ref	56.42	STREET TRUST		2,970.07
IMFOA	Conf	125.00	DRUG DOG		3,350.00
LGF	Movie	250.00	CR COMM FIRE		1,310.67
LT MECH	Fumaces	9,579.30	ROAD USE TAX		18,025.33
MARSARS	Equip	198.00	EMPLOYEE BENE		358.86
MARTIN GARDNER	Fees	2,600.00	SCENE SHOP PROJ		2,600.00
MEHMERT TILING	Srvc	254.93	WATER		16,490.01
MELVER,ANH	DpAp	25.79	WATER DEP		363.91
MIDWEST BREATHING	Srvc	538.25	SEWER OP		16,784.39
MIENERGY	Elect	8,045.26	SEWER REPL		2,090.00
MILLER,CURTIS	DpAp	10.66	CAP IMPR		70.78
MUNICIPAL MGMT	Srvc	1,000.00	YARDWASTE		763.35
MUNKEL,TANYA	Srvc	84.00			
MUNKEL,TORRIE	DpAp	14.94	EXPENDITURES		145,655.64
NE IA APPL	Supp	9.00	Revenues 2/16-3/1/21		170,336.43
NE IA MOTORS	Srvc	3,000.75			

Mayor Bohle called the Cresco City Council special meeting to order on March 12, 2021, at 5:30 pm. Council Members Brenno, McConnell, Fortune, Bouska, and Carman were present. No council members were absent.

Mayor Bohle explained that the order of the five agenda items would be rearranged. So, the order would be 5, 4, 1, 2, and 3. Everyone agreed.

Income Statements for each department were included in the packet for the Council to review. Discussion was held whether they needed so much detail and all agreed that the line-by-line detail was not necessary. The City Clerk will report any concerns with the detailed items as they arise. The Council is more concerned with the overall totals in regards to the budget. The reports will only be brought to the Council if there is a concern or if more information is requested. Income Statements by department will continue to be distributed to the Boards and Commissions as well as all Department Heads monthly.

The Policy Acknowledgement form was reviewed. Only a few part-time employees did not return the form by the deadline. A new deadline was given as March 22nd. Council will discuss implications of not agreeing to following written policies of the City at the next meeting.

Discussion was held regarding prioritizing big projects that need to be done in the near future. A list of potential projects was given out so Council Members could analyze and prioritize them. The City is considering doing a bond in the next few years. Projects could be combined and funded with bond proceeds. Council again agreed to proceed with updating the Strategic Plan by doing as much as possible themselves. The key will be the major projects that need to be done.

Proposed Employee Evaluation forms were discussed. These will be implemented for all full-time employees except the Library. They can also be used for part-time employees when feasible. The goal is to provide useful feedback between employees and their supervisor. They will be done annually by October 31st of each year.

Discussion regarding pay rates was continued from the past two meetings. Bouska made the motion to increase the Utility Billing Clerk wages to \$20.00 per hour and Deputy Clerk to \$21.66 per hour effective March 13, 2021. All pay rates for non-union employees will be reviewed again at July 1, 2021 when the Union raises go into effect. Fortune seconded the motion. Carman, Bouska, Fortune, and Brenno voted aye. McConnell voted nay. The motion passed by majority vote.

Mayor Bohle asked for comments from the audience and there were none.

Carman moved to adjourn the Council Meeting at 7:29 pm. Brenno seconded and it passed all ayes. The next regular Cresco City Council meeting will be March 15, 2021, at 5:30 pm at City Hall.

Mayor Mark Bohle

City Clerk Michelle Girolamo

**CITY OF CRESCO
CASH & INVESTMENT BY FUND
AS OF FEBRUARY 28, 2021**

	CASH BALANCE	MONEY MKT BALANCE	CD BALANCE	OTHER BANK BALANCE	FUND BALANCE	
001	General Fund	42.70	275,000.00	726,097.67	-	1,001,140.37
001	General Fund - Theatre	-	-	-	4,597.94	4,597.94
001	General Fund - Credit Card Processing	-	-	-	3,500.00	3,500.00
001	General Fund - RAGBRAI	-	-	8,926.99	-	8,926.99
002	General Fund-Hotel/Motel	669.45	16,000.00	10,000.00		26,669.45
022	Local Option Tax Project	870.24	298,000.00	1,103,695.52		1,402,565.76
065	Nuisance House Fund	813.37	3,000.00	-		3,813.37
078	Fire Station Building	375.50	6,000.00	-		6,375.50
087	Equipment Replace	520.16	2,000.00	28,033.78		30,553.94
090	Office/Computer Equip.	945.72	-	28,027.02		28,972.74
091	Street Equipment Trust	810.11	13,000.00	113,449.21		127,259.32
092	Theatre Trust	26.70	7,000.00	34,000.00		41,026.70
093	Drug Dog Fund	687.97	3,000.00	-		3,687.97
094	Airport Trust	61.23	2,000.00	45,060.80		47,122.03
098	Cresco Community Fire	975.58	51,000.00	52,101.33		104,076.91
110	Road Use Tax Fund	18.50	235,000.00	345,033.78		580,052.28
112	Employee Benefits Trust	573.25	61,000.00	660,540.41		722,113.66
119	Emergency Fund	130.15	1,000.00	18,000.00		19,130.15
160	CIDC/CityRevol.Loan-bus.	729.96	74,000.00	-		74,729.96
177	Police Forfeiture Fund	240.13	-	-		240.13
182	Rehab Housing	398.64	59,000.00	-		59,398.64
183	Equip.Repair-Fitness Ctr	770.67	25,000.00	100,033.78		125,804.45
184	City Park Trust	214.88	43,000.00	-		43,214.88
185	Recreation Supply	344.27	8,000.00	4,013.51		12,357.78
186	Park Tree Trust	499.91	-	5,016.89		5,516.80
188	Fire Equipment Trust	865.78	18,000.00	-		18,865.78
189	Library Trust	49.13	2,000.00	20,033.78		22,082.91
200	Debt Service Fund	496.37	119,000.00	50,168.88		169,665.25
322	Scene Shop Project Fund	50.40	5,000.00	8,000.00		13,050.40
600	Water Utility Fund	883.55	53,000.00	300,506.63		354,390.18
601	Water Deposit Trust	329.69	7,000.00	25,000.00		32,329.69
602	Water Utility Replacement	960.12	226,000.00	330,253.31		557,213.43
610	MSSU Revenue	385.52	160,000.00	525,624.84		686,010.36
612	MSSU Operation/Maint	453.77	-	-		453.77
613	MSSU Replacement	990.99	520,000.00	590,709.28		1,111,700.27
614	MSSU Rev.Bond Int	740.65	64,000.00	41,027.02		105,767.67
620	Cap Imp Water, Sewer, Storm	342.01	25,000.00	75,253.32		100,595.33
670	Yard Waste Fund	698.53	18,000.00	112,074.31		130,772.84
820	Health Ins Partial Self Fund	-	-	60,000.00	54,915.45	114,915.45
Totals		17,965.60	2,399,000.00	5,420,682.06	63,013.39	7,900,661.05
		0%	30%	69%	1%	<u>7,900,661.05</u>

Checking - Cresco Bank & Trust (operating)	0.05%	17,965.60	
Checking - CB&T (credit cards)	0.00%	3,500.00	
Theatre Checking (CB&T)	0.00%	4,597.94	
Money Market - Cresco Bank & Trust	0.10%	2,399,000.00	
MMKT Hlth Ins Partial Self Funded	0.05%	54,915.45	
CD RAGBRAI - 3 yr - matures 9/14/23 (CUSE)	0.65%	8,926.99	Eligible for Exchange Rate - 1 time higher Interest rate
CD Safe-T-Fund -12 mth - matures 5/15/21	0.35%	60,000.00	
CD - 12 month - matures 5/15/21 (CUSB)	0.67%	2,006,755.07	
CD - 6 month - matures 6/28/21 (CB&T)	0.45%	<u>3,345,000.00</u>	

\$ 7,900,661.05

CITY OF CRESCO
 REVENUE REPORT
 CALENDAR 2/2021, FISCAL 8/2021

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	% RECEIVED
	GENERAL TOTAL	97,340.95	1,803,309.45	3,414,450.00	52.81
	HOTEL/MOTEL TAX TOTAL	.00	8,420.16	22,000.00	38.27
	LOST PROJECT TOTAL	23.08	343,723.42	543,150.00	63.28
	NUISANCE HOUSE TOTAL	.23	1,265.91	22,600.00	5.60
	FIRE STATION BUILDING TOTAL	.46	10,697.77	45,700.00	23.41
	EQUIPMENT REPLACEMENT TOTAL	.15	4,068.51	4,500.00	90.41
	OFFICE EQUIPMENT TOTAL	.00	62.84	100.00	62.84
	STREET TRUST TOTAL	2,019.21	52,401.65	55,300.00	94.76
	THEATRE TRUST FUND TOTAL	.54	29,726.77	34,100.00	87.18
	DRUG DOG TOTAL	.23	2.08	.00	.00
	AIRPORT TRUST FUND TOTAL	.15	100.91	6,950.00	1.45
	CRESCO COMMUNITY FIRE TOTAL	11,070.09	88,259.92	77,900.00	113.30
	ROAD USE TAX TOTAL	33,807.61	368,504.56	540,000.00	68.24
	EMPLOYEE BENEFITS TOTAL	5,670.71	302,489.99	556,413.00	54.36
	EMERGENCY FUND TOTAL	161.62	19,130.15	34,700.00	55.13
	LOCAL OPTION SALES TAX TOTAL	.00	378,762.05	583,500.00	64.91
	REVOLVING LOAN TOTAL	1,899.63	16,107.68	20,000.00	80.54
	POLICE FORFEITURE FUND TOTAL	.00	125.00	.00	.00
	REHAB HOUSE TOTAL	11,618.57	57,163.49	191,200.00	29.90
	FITNESS CENTER TRUST TOTAL	801.92	88,378.45	89,200.00	99.08
	PARK TRUST TOTAL	1,253.33	47,630.82	91,600.00	52.00
	RECREATION SUPPLY TOTAL	.62	18.99	10,200.00	.19
	PARK TREE TRUST TOTAL	.00	16.89	.00	.00
	FIRE EQUIPMENT TOTAL	251.39	28,282.47	84,200.00	33.59
	LIBRARY TOTAL	.15	115.37	10,000.00	1.15
	DEBT SERVICE TOTAL	1,513.09	332,078.28	551,700.00	60.19
	STREET ASSESSMENT TOTAL	.00	.60	.00	.00
	SCENE SHOP PROJECT TOTAL	.39	40,003.53	40,000.00	100.01
	WATER TOTAL	44,296.64	382,390.30	602,800.00	63.44
	WATER DEPOSIT TOTAL	240.00	8,240.00	13,000.00	63.38
	WATER EQUIPMENT REPLACE TOTAL	18.04	312,088.53	315,600.00	98.89
	SEWER TOTAL	64,845.27	544,417.78	832,900.00	65.36
	SEWER OPERATIONS TOTAL	31,500.00	343,500.00	642,300.00	53.48
	SEWER REPLACEMENT PROJ TOTAL	40.28	401,431.54	509,000.00	78.87
	SEWER SINKING TOTAL	4.96	31,110.79	31,450.00	98.92
	PROPRIETARY CAP IMPROVE TOTAL	6,288.37	64,465.40	95,900.00	67.22
	YARDWASTE TOTAL	3,040.28	25,655.81	41,300.00	62.12
	SELF INSURANCE TOTAL	4,018.79	29,239.30	.00	.00
	TOTAL REVENUE BY FUND	321,726.75	6,163,387.16	10,113,713.00	60.94

CITY OF CRESCO
 BUDGET REPORT - *Expenses*
 CALENDAR 2/2021, FISCAL 8/2021

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MDT BALANCE	YTD BALANCE	BUDGET	% SPENT
	GENERAL TOTAL	147,127.17	1,852,100.00	3,180,550.00	58.23
	HOTEL/MOTEL TAX TOTAL	.00	10,718.24	22,000.00	48.72
	LOST PROJECT TOTAL	.00	145,659.00	452,900.00	32.16
	NUISANCE HOUSE TOTAL	.00	50.00	22,400.00	.22
	FIRE STATION BUILDING TOTAL	575.64	10,099.20	47,900.00	21.08
	EQUIPMENT REPLACEMENT TOTAL	322.08	397.84	1,000.00	39.78
	STREET TRUST TOTAL	.00	34,000.00	134,000.00	25.37
	THEATRE TRUST FUND TOTAL	.00	.00	7,000.00	.00
	DRUG DOG TOTAL	.00	.00	3,700.00	.00
	CRESCO COMMUNITY FIRE TOTAL	15,506.17	50,334.55	77,900.00	64.61
	ROAD USE TAX TOTAL	30,769.27	323,634.84	570,900.00	56.69
	EMPLOYEE BENEFITS TOTAL	43,610.29	338,986.54	593,650.00	57.10
	EMERGENCY FUND TOTAL	.00	.00	34,700.00	.00
	LOCAL OPTION SALES TAX TOTAL	.00	378,762.05	583,500.00	64.91
	REVOLVING LOAN TOTAL	.00	12.00	20,000.00	.06
	REHAB HOUSE TOTAL	1,586.00	51,990.07	190,700.00	27.26
	FITNESS CENTER TRUST TOTAL	25.08	5,617.86	57,000.00	9.86
	PARK TRUST TOTAL	.00	10,409.72	63,500.00	16.39
	RECREATION SUPPLY TOTAL	.00	.00	10,000.00	.00
	PARK TREE TRUST TOTAL	.00	1,799.00	1,800.00	99.94
	FIRE EQUIPMENT TOTAL	.00	38,667.00	78,000.00	49.57
	LIBRARY TOTAL	2,015.31	2,015.31	2,200.00	91.61
	DEBT SERVICE TOTAL	.00	223,597.22	552,100.00	40.50
	STREET ASSESSMENT TOTAL	.00	7,093.04	7,100.00	99.90
	SCENE SHOP PROJECT TOTAL	.00	26,953.13	40,000.00	67.38
	WATER TOTAL	31,345.76	558,378.25	749,000.00	74.55
	WATER DEPOSIT TOTAL	388.26	7,096.65	13,000.00	54.59
	WATER EQUIPMENT REPLACE TOTAL	.00	21,190.00	253,200.00	8.37
	SEWER TOTAL	31,500.00	775,500.00	1,174,300.00	66.04
	SEWER OPERATIONS TOTAL	31,504.39	343,839.55	635,300.00	54.12
	SEWER REPLACEMENT PROJ TOTAL	.00	2,823.00	501,000.00	.56
	SEWER SINKING TOTAL	.00	4,735.00	76,450.00	6.19
	PROPRIETARY CAP IMPROVE TOTAL	115.70	42,840.19	80,300.00	53.35
	YARDWASTE TOTAL	2,972.64	21,076.85	39,200.00	53.77
	SELF INSURANCE TOTAL	.00	32,000.00	.00	.00
	TOTAL EXPENSES BY FUND	339,363.76	5,322,376.10	10,276,250.00	51.79

CITY OF CRESCO
 BUDGET REPORT
 CALENDAR 2/2021, FISCAL 8/2021

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MDT BALANCE	YTD BALANCE	BUDGET	% SPENT
	POLICE TOTAL	49,023.60	409,045.37	691,050.00	59.19
	LEC TOTAL	11,857.02	63,704.64	97,600.00	65.27
	EMERGENCY MANAGEMENT TOTAL	20.16	299.34	20,500.00	1.46
	FIRE TOTAL	16,081.81	99,100.75	203,800.00	48.63
	ANIMAL CONTROL TOTAL	.00	432.34	1,600.00	27.02
	PUBLIC SAFETY TOTAL	76,982.59	572,582.44	1,014,550.00	56.44
	ROADS, BRIDGES, SIDEWALKS TOTA	37,022.15	390,625.05	639,200.00	61.11
	PARKING METER/OFF STREET TOTA	113.73	907.62	1,600.00	56.73
	STREET LIGHTING TOTAL	4,604.61	39,240.76	76,500.00	51.30
	TRAFFIC CONTROL & SAFETY TOTA	327.26	4,146.81	11,000.00	37.70
	SNOW REMOVAL TOTAL	14,448.28	39,119.50	54,900.00	71.26
	STREET CLEANING TOTAL	1,934.56	3,631.23	8,600.00	42.22
	AIRPORT TOTAL	908.08	5,441.30	17,750.00	30.66
	GARBAGE TOTAL	52,351.37	414,084.63	627,900.00	65.95
	TREE REMOVAL TOTAL	1,460.35	10,363.57	26,500.00	39.11
	PUBLIC WORKS ADMIN TOTAL	3,672.99	21,991.64	38,500.00	57.12
	PUBLIC WORKS TOTAL	116,843.38	929,552.11	1,502,450.00	61.87
	OTHER HEALTH/SOCIAL SERV TOTA	.00	5,368.00	5,700.00	94.18
	HEALTH & SOCIAL SERVICES TOTA	.00	5,368.00	5,700.00	94.18
	LIBRARY TOTAL	15,908.74	121,764.34	245,900.00	49.52
	THEATRE TOTAL	11,699.85	73,279.75	186,150.00	39.37
	PARKS TOTAL	7,987.60	84,199.96	205,300.00	41.01
	RECREATION TOTAL	.00	.00	10,000.00	.00
	FITNESS CENTER TOTAL	44,424.30	360,784.71	664,300.00	54.31
	BIKE TRAIL TOTAL	.00	1,792.26	144,700.00	1.24
	CULTURE & RECREATION TOTAL	80,020.49	641,821.02	1,456,350.00	44.07
	COMMUNITY BEAUTIFICATION TOTA	82.02	853.19	4,500.00	18.96
	ECONOMIC DEVELOPMENT TOTAL	.00	25,730.24	57,000.00	45.14
	HOUSING & URBAN RENEWAL TOTAL	1,586.00	59,990.07	200,700.00	29.89
	OTHER COMM & ECO DEV TOTAL	.00	50.00	22,400.00	.22
	COMMUNITY & ECONOMIC DEV TOTA	1,668.02	86,623.50	284,600.00	30.44
	COUNCIL TOTAL	480.53	9,915.48	17,500.00	56.66
	ADMIN/FINANCIAL TOTAL	20,743.50	170,064.26	244,500.00	69.56
	LEGAL SERVICES/ATTORNEY TOTAL	300.00	922.50	2,000.00	46.13
	CITY HALL/GENERAL BLDGS TOTAL	5,607.18	14,960.69	27,200.00	55.00
	INSURANCE TOTAL	48,867.00-	62,007.25	111,000.00	55.86

CITY OF CRESCO
 BUDGET REPORT
 CALENDAR 2/2021, FISCAL 8/2021

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MDT BALANCE	YTD BALANCE	BUDGET	% SPENT
	GENERAL GOVERNMENT TOTAL	21,735.79-	257,870.18	402,200.00	64.11
	POLICE TOTAL	.00	6,769.83	2,550.00	265.48
	FIRE TOTAL	.00	338.43	13,800.00	2.45
	OTHER PUBLIC WORKS TOTAL	.00	194,128.39	391,052.00	49.64
	PARKS TOTAL	.00	274.32	9,050.00	3.03
	FITNESS CENTER TOTAL	.00	81.69	3,350.00	2.44
	CITY HALL/GENERAL BLDGS TOTAL	.00	161.19	5,100.00	3.16
	WATER TOTAL	.00	8,287.81	51,598.00	16.06
	SEWER/SEWAGE DISPOSAL TOTAL	.00	13,555.56	75,600.00	17.93
	DEBT SERVICE TOTAL	.00	223,597.22	552,100.00	40.50
	THEATRE TOTAL	.00	26,953.13	40,000.00	67.38
	CAPITAL PROJECTS TOTAL	.00	26,953.13	40,000.00	67.38
	WATER TOTAL	31,734.02	264,474.90	683,500.00	38.69
	SEWER/SEWAGE DISPOSAL TOTAL	31,504.39	351,397.55	1,212,750.00	28.98
	YARDWASTE TOTAL	2,972.64	21,076.85	39,200.00	53.77
	CAPITAL IMPROVEMENT TOTAL	115.70	460.19	18,900.00	2.43
	ENTERPRISE FUNDS TOTAL	66,326.75	637,409.49	1,954,350.00	32.61
	POLICE TOTAL	9,646.49	87,865.08	165,100.00	53.22
	LEC TOTAL	3,084.30	23,050.61	37,100.00	62.13
	FIRE TOTAL	41,516.86-	44,557.37	148,200.00	30.07
	ROADS, BRIDGES, SIDEWALKS TOTA	.00	34,000.00	134,000.00	25.37
	AIRPORT TOTAL	.00	.00	6,550.00	.00
	OTHER PUBLIC WORKS TOTAL	.00	7,093.04	7,100.00	99.90
	LIBRARY TOTAL	2,045.32	15,783.83	48,700.00	32.41
	THEATRE TOTAL	628.75	45,184.56	53,300.00	84.77
	PARKS TOTAL	1,454.64	16,533.35	82,100.00	20.14
	FITNESS CENTER TOTAL	6,845.60	72,190.59	127,500.00	56.62
	COUNCIL TOTAL	.00	596.24	1,200.00	49.69
	MAYOR TOTAL	47.19	377.52	600.00	62.92
	ADMIN/FINANCIAL TOTAL	5,372.12	41,626.84	64,600.00	64.44
	CITY HALL/GENERAL BLDGS TOTAL	150.77	907.93	2,300.00	39.48
	WATER TOTAL	.00	322,190.00	331,700.00	97.13
	SEWER/SEWAGE DISPOSAL TOTAL	31,500.00	775,500.00	1,174,300.00	66.04
	CAPITAL IMPROVEMENT TOTAL	.00	42,380.00	61,400.00	69.02
	TRANSFERS IN/OUT TOTAL	.00	378,762.05	618,200.00	61.27
	INTERNAL SERVICE TOTAL	.00	32,000.00	.00	.00
	TRANSFER OUT TOTAL	19,258.32	1,940,599.01	3,063,950.00	63.34

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CITY OF CRESCO
 BUDGET REPORT
 CALENDAR 2/2021, FISCAL 8/2021

PCT OF FISCAL YTD 66.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MDT BALANCE	YTD BALANCE	BUDGET	% SPENT

	TOTAL EXPENSES	339,363.76	5,322,376.10	10,276,250.00	51.79
		=====	=====	=====	=====

City of Cresco, Iowa

Preliminary Construction Cost Opinion

Date: 3/11/2021

Project Name:

**7th STREET SW CONSTRUCTION
AND UTILITY INSTALLATION**

LINE NO.	REFERENCE NUMBER	DESCRIPTION	PLAN QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
Division 1 - General Provisions						
1	1090-105-D	Mobilization	1.00	LS	\$ 80,000.00	\$ 80,000.00
					Sub Total	\$ 80,000.00
Division 2010 - Earthwork, Subgrade, and Subbase						
2	2010-108-D-1	Topsoil, On-site	260.00	CY	\$ 18.00	\$ 4,680.00
3	2010-108-E-0	Excavation, Class 13	6,700.00	CY	\$ 8.00	\$ 53,600.00
4	2010-108-F-0	Below Grade Excavation (Core Out)	300.00	TON	\$ 20.00	\$ 6,000.00
5	2010-108-G-0	Subgrade Preparation	9,000.00	SY	\$ 1.00	\$ 9,000.00
6	2010-108-I-0	Subbase, Granular Subbase - Gradation 12a, 6" In Depth	3,410.00	TON	\$ 20.00	\$ 68,200.00
7	2010-108-I-0	Subbase, Modified Subbase - Gradation 14, 6" In Depth	3,170.00	TON	\$ 23.00	\$ 72,910.00
					Sub Total	\$ 214,390.00
Division 3010 - Trench Excavation and Backfill						
8	3010-108-D-0	Trench Foundation - 3" Breaker	200.00	TON	\$ 28.00	\$ 5,600.00
9	3010-108-D-0	Bedding Material, 1" Commercial Clean Stone	960.00	TON	\$ 22.00	\$ 21,120.00
10	3010-108-D-0	Replacement of Unsuitable Backfill Material Gradation 30	500.00	TON	\$ 18.00	\$ 9,000.00
11	3010-108-B-0	Rock Excavation	1,150.00	CY	\$ 50.00	\$ 57,500.00
					Sub Total	\$ 93,220.00
Division 4010 - Sanitary Sewers						
12	4010-108-E-0	Sanitary Sewer Service Stub, 4" PVC	196.00	LF	\$ 50.00	\$ 9,800.00
13	4010-108-A-1	Sanitary Sewer Gravity Main, Trenched, 8" PVC	845.00	LF	\$ 45.00	\$ 38,025.00
14	4010-108-H-0	Removal of Sanitary Sewer, 8"	845.00	LF	\$ 5.00	\$ 4,225.00
					Sub Total	\$ 52,050.00
Division 4020 - Storm Sewers						
15	4020-108-A-1	Storm Sewer Gravity Main, Trenched, 15" RCP	334.00	LF	\$ 50.00	\$ 16,700.00
16	4020-108-A-1	Storm Sewer Gravity Main, Trenched, 18" RCP	662.00	LF	\$ 55.00	\$ 36,410.00
17	4020-108-A-1	Storm Sewer Gravity Main, Trenched, 21" RCP	1,184.00	LF	\$ 65.00	\$ 78,960.00
18	4020-108-A-1	Storm Sewer Gravity Main, Trenched, 24" RCP	390.00	LF	\$ 83.00	\$ 32,370.00
19	4020-108-A-1	Storm Sewer Gravity Main, Trenched, 42" RCP	426.00	LF	\$ 135.00	\$ 57,510.00
20	4030-108-B-0	Pipe Apron, 42" RCP	1.00	EA	\$ 3,000.00	\$ 3,000.00
21	4020-108-F-1	Pond Outlet Structure	1.00	LS	\$ 10,000.00	\$ 10,000.00
					Sub Total	\$ 232,950.00
Division 4040 - Subdrains and Footing Drain Collectors						
22	4040-108-A-0	Subdrain, 4" Perforated CPE	4,080.00	LF	\$ 9.00	\$ 36,540.00
23	4040-108-D-0	Subdrain Outlets and Connections, 4"	16.00	EA	\$ 300.00	\$ 4,800.00
					Sub Total	\$ 41,340.00
Division 5010 - Pipe and Fittings						
24	5010-108-A-1	Water Main, Trenched, PVC, 8", DR 14	2,330.00	LF	\$ 50.00	\$ 116,500.00
25	5010-108-A-1	Water Main, Trenched, PVC, 10", DR 14	75.00	LF	\$ 60.00	\$ 4,500.00
26	5010-108-D-0	Water Service Stub, Copper, 3/4"	426.00	LF	\$ 40.00	\$ 17,040.00
27	5010-108-G-1	Water Service, Tap, Corp Stop & Saddle, 3/4"	13.00	EA	\$ 1,250.00	\$ 16,250.00
28	5010-108-G-2	Water Service, Curb Stop and Valve Box, 3/4"	13.00	EA	\$ 450.00	\$ 5,850.00
29	5010-108-D-0	Water Service Stub, Copper, 2"	144.00	LF	\$ 130.00	\$ 18,720.00
30	5010-108-G-1	Water Service, Tap, Corp Stop & Saddle, 2"	2.00	EA	\$ 1,500.00	\$ 3,000.00
31	5010-108-G-2	Water Service, Curb Stop and Valve Box, 2"	2.00	EA	\$ 750.00	\$ 1,500.00
32	5010-108-C-2	Fittings by Weight, DI	2,740.00	LBS	\$ 10.00	\$ 27,400.00
					Sub Total	\$ 210,760.00
Division 5020 - Valves, Fire Hydrants, and Appurtenances						
33	5020-108-A-0	Valve, Gate, 8"	22.00	EA	\$ 1,300.00	\$ 28,600.00
34	5020-108-A-1	Valve, Gate, 10"	2.00	EA	\$ 5,000.00	\$ 10,000.00
35	5020-108-C-0	Fire Hydrant Assembly	6.00	EA	\$ 8,000.00	\$ 48,000.00
					Sub Total	\$ 86,600.00

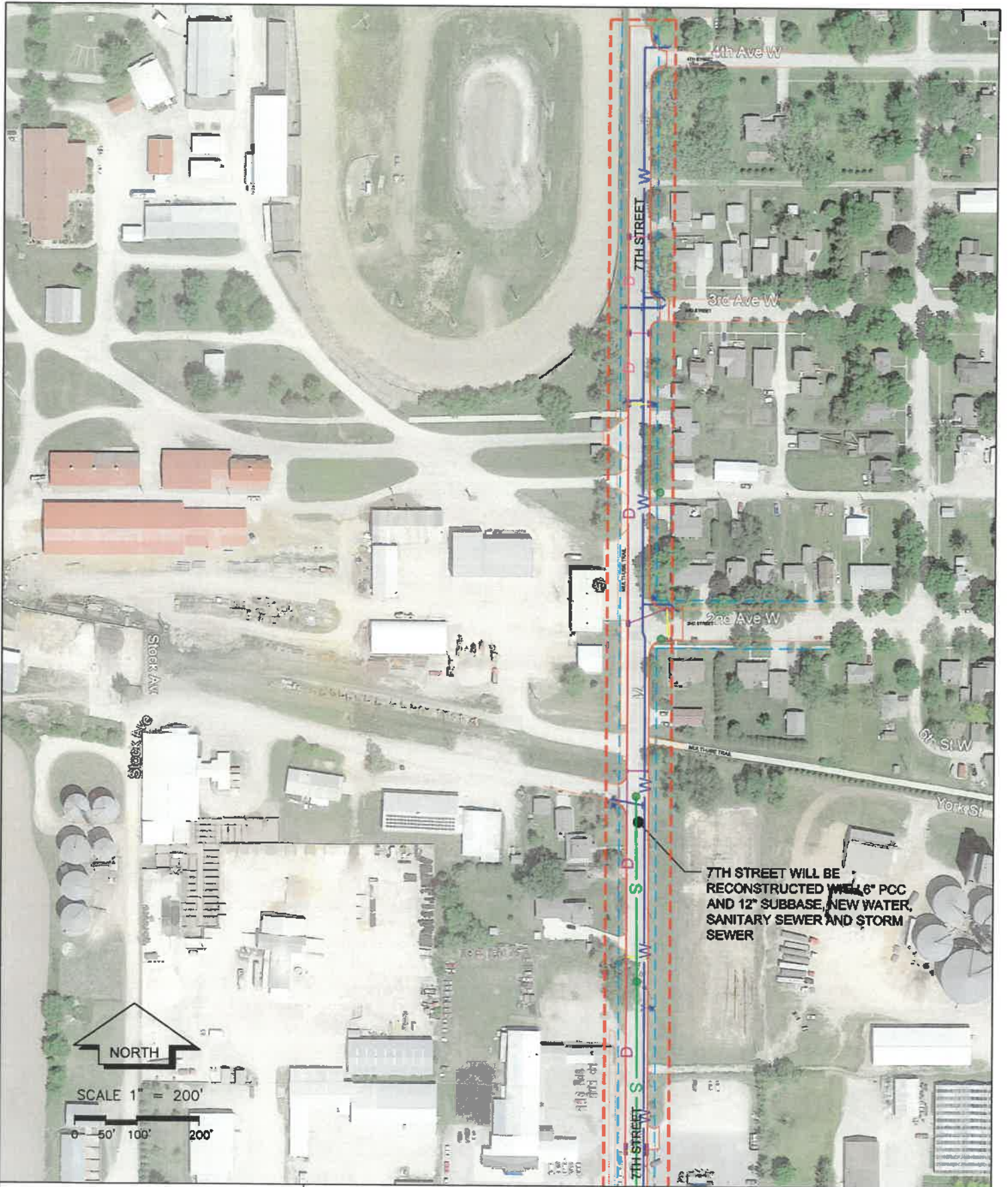
City of Cresco, Iowa

Preliminary Construction Cost Opinion

Date: 3/11/2021

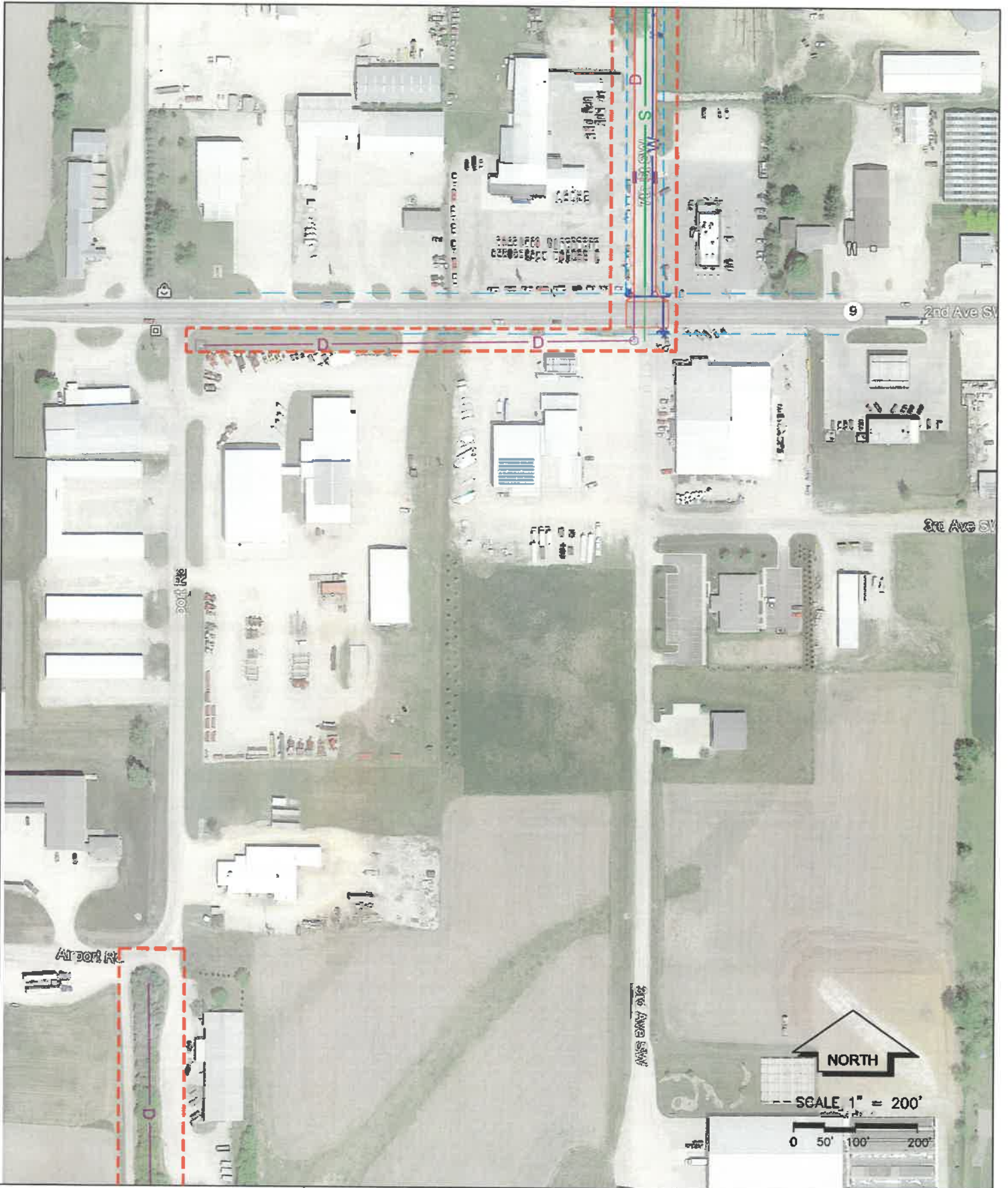
Project Name: **7th STREET SW CONSTRUCTION
AND UTILITY INSTALLATION**

LINE NO.	REFERENCE NUMBER	DESCRIPTION	PLAN QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
Division 6010 - Structures for Sanitary and Storm Sewers						
36	6010-108-J-0	Manhole, Remove and Replace, Install Type, PC, 48" SW-301	4.00	EA	\$ 8,800.00	\$ 27,200.00
37	6010-108-A-0	Manhole Type, PC, 48" SW-401	2.00	EA	\$ 4,500.00	\$ 9,000.00
38	6010-108-B-0	Intake Type, CIP Base, SW-501	11.00	EA	\$ 4,500.00	\$ 49,500.00
39	6010-108-B-0	Intake Type, CIP Base, SW-505	2.00	EA	\$ 8,000.00	\$ 16,000.00
40	6010-108-A-0	Rectangular Storm Sewer Manhole Type, PC, 6'x6', SW-402	2.00	EA	\$ 8,000.00	\$ 16,000.00
Sub Total						\$ 117,700.00
Division 7010 - Portland Cement Concrete Pavement						
41	7010-108-A-0	Pavement w/ Integral Curb, PCC, 6" (Thickness)	8,717.00	SY	\$ 50.00	\$ 435,850.00
42	7010-108-A-0	Pavement w/ Integral Curb, PCC, 8" (Thickness)	315.00	SY	\$ 65.00	\$ 20,475.00
43	7010-108-B-0	Pavement or Overlay, HMA, 8" (Thickness)	50.00	TON	\$ 55.00	\$ 2,750.00
44	7010-108-C-0	Asphalt Binder, Pg 58-28S, Standard Traffic	3.00	TON	\$ 500.00	\$ 1,500.00
Sub Total						\$ 460,675.00
Division 7030 - Sidewalks, Shared Use Paths, and Driveways						
45	7030-108-A-0	Removal of Sidewalk	320.00	SY	\$ 9.00	\$ 2,880.00
46	7030-108-A-0	Removal of Driveway	825.00	SY	\$ 9.00	\$ 7,425.00
47	7030-108-E-0	Sidewalk, PCC, 5" (Thickness)	320.00	SY	\$ 43.00	\$ 13,760.00
48	7030-108-G-0	Detectable Warning	40.00	SF	\$ 50.00	\$ 2,000.00
49	7030-108-H-2	Driveway, Granular	15.00	TON	\$ 20.00	\$ 300.00
50	7030-108-H-1	Driveway, Paved, PCC, 6" (Thickness)	825.00	SY	\$ 62.00	\$ 51,150.00
Sub Total						\$ 77,515.00
Division 7040 - Pavement Rehabilitation						
51	7040-108-H-0	Removal - Pavement	9,050.00	SY	\$ 9.00	\$ 81,450.00
Sub Total						\$ 81,450.00
Division 9010 - Seeding						
52	9010-108-B-0	Hydraulic - Seeding, Fertilizing, and Mulching, Type 2	0.50	AC	\$ 5,000.00	\$ 2,500.00
Sub Total						\$ 2,500.00
IDOT Division 2528 - Traffic Control						
53	IDOT 2528.04-A	Traffic Control	1.00	LS	\$ 5,575.00	\$ 5,575.00
Sub Total						\$ 5,575.00
Division 9040 - Erosion and Sediment Control						
54	9040-108-A-2	SWPPP Management	1.00	LS	\$ 5,000.00	\$ 5,000.00
55	9040-108-O-2	Stabilized Construction Entrance WI	90.00	TON	\$ 30.00	\$ 2,700.00
56	9040-108-T-1	Inlet Protection Device, Drop-In	13.00	EA	\$ 200.00	\$ 2,600.00
57	9040-108-T-2	Inlet Protection Device, Maintenance	45.00	EA	\$ 50.00	\$ 2,250.00
58	9040-108-T-3	Inlet Protection Device, Removal	13.00	EA	\$ 25.00	\$ 325.00
59	9060-108-V-1	Concrete Washout	1.00	LS	\$ 500.00	\$ 500.00
60	9040-108-D-1	Filter Socks, 8"	200.00	LF	\$ 15.00	\$ 3,000.00
61	9040-108-D-2	Filter Socks, Removal	200.00	LF	\$ 5.00	\$ 1,000.00
Sub Total						\$ 17,375.00
Detention Pond Construction						
62		Pond Construction	1.00		\$ 225,000.00	\$ 225,000.00
Sub Total						\$ 225,000.00
CONSTRUCTION COST ESTIMATE:						\$ 1,999,000.00
CONTINGENCY 10.00%						\$ 200,000.00
ENGINEERING & CONST. SERVICES 15.00%						\$ 300,000.00
TOTAL PROJECT ESTIMATE						\$ 2,499,000.00



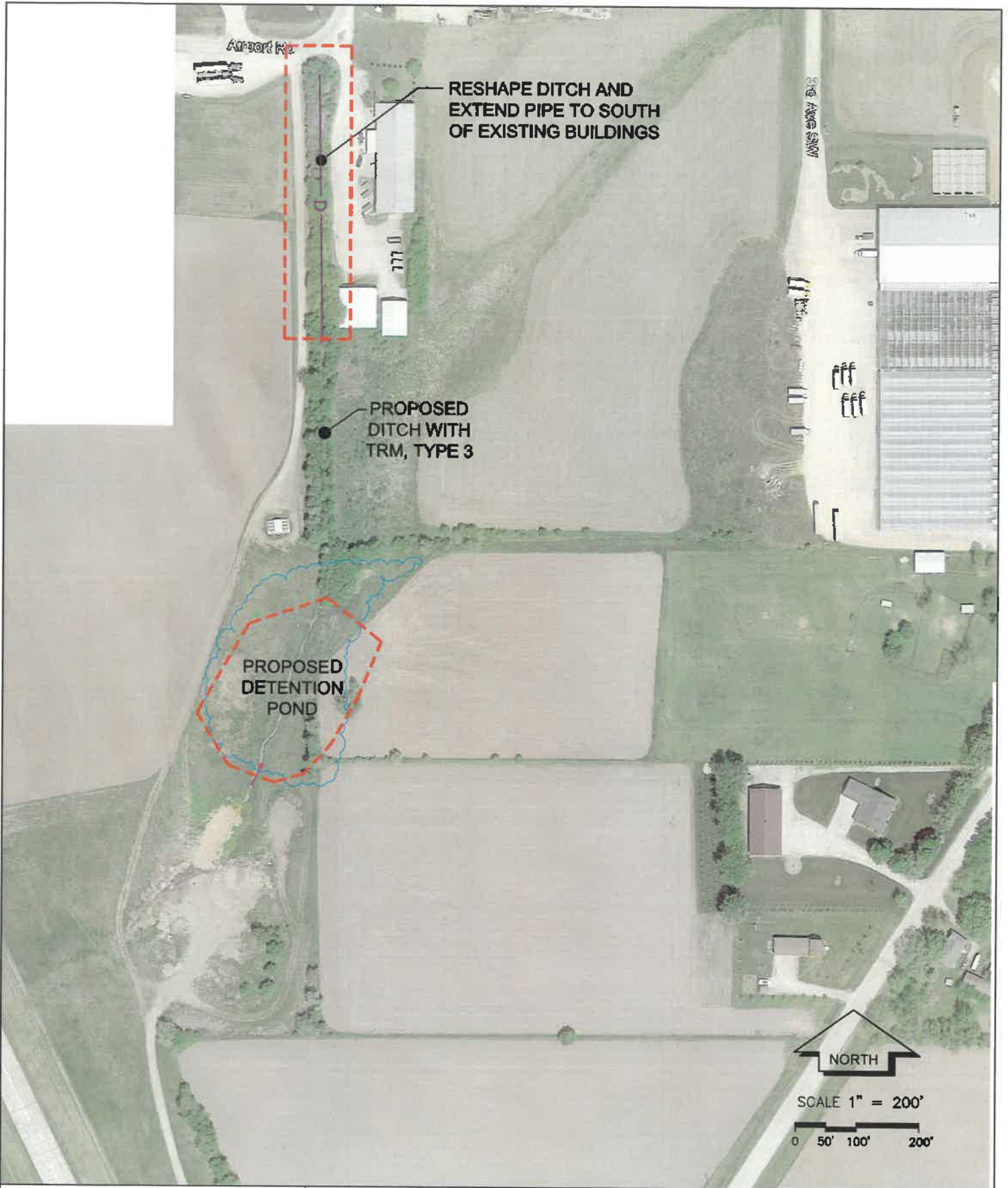
**PROPOSED IMPROVEMENTS
7TH STREET SW RECONSTRUCTION
CRESCO, IOWA**





	Water Main		Storm Manhole
	Storm Sewer		San Sewer Manhole
	Sanitary Sewer		Storm Inlet
	ROW		Double Storm Inlet
	Project Area		

**PROPOSED IMPROVEMENTS
7TH STREET SW RECONSTRUCTION
CRESCO, IOWA**



	Water Main		Storm Manhole
	Storm Sewer		San Sewer Manhole
	Sanitary Sewer		Stone Intake
	ROW		Double Storm Intake
	Project Area		

**PROPOSED IMPROVEMENTS
7TH STREET SW RECONSTRUCTION
CRESCO, IOWA**

LT MECHANICAL

22572 125TH Street
Cresco, IA 52136
Cell Ph.; 563-203-7415

Estimate date;
March 9, 2021

DESCRIPTION OF WORK:

Replacement of steam to hot water heat exchanger with four 199kbtu 95% efficiency boilers. This serves the fitness/pool area. The old gym area would still be served by the remaining steam boilers.

EQUIPMENT & INSTALLATION PRICING:

\$32,200

QUOTE and PAYMENT TERMS:

The equipment pricing is based off today's pricing and may increase over project duration based manufacturers pricing. Payment is 50% down upon acceptance and remainder due within 30 days of final invoice.

From: Ahlers & Cooney, P.C. <sara@ahlerslawfirm.ccsend.com> on behalf of Ahlers & Cooney, P.C. <info@ahlerslaw.com>
Sent: Monday, March 15, 2021 2:45 PM
To: cityclerk@cityofcresco.com
Subject: Ahlers Client Alert: "Multiresidential" Property Tax Assessment Category Removed Beginning January 1, 2022



Client Alert
"Multiresidential" Property Tax Assessment Category
Removed Beginning January 1, 2022

By Attorney Jenna Bishop

During the 2021 legislative session, the Iowa Department of Revenue proposed legislation to remove the multiresidential property tax assessment classification (which was only recently created as of January 1, 2015). The proposed legislation was passed as House File 418, was signed into law by Governor Reynolds on March 8, 2021, and will go into effect for property assessments beginning January 1, 2022. The Iowa Department of Revenue proposed this legislation, in part, because the multiresidential property and residential property rollbacks were equalizing as of January 1, 2022.

Multiresidential Property Becomes "Residential"

House File 418 removes the multiresidential property classification by reclassifying those properties as a subdivision of "residential" property. The properties classified as multiresidential that will be reclassified as residential for assessments beginning January 1, 2022 include:

- Mobile home parks
- Manufactured home communities
- Land-leased communities

- Assisted living communities
- A parcel primarily used for human habitation containing three or more separate dwelling units (except any portion of the parcel assigned a commercial/industrial property assessment category)
- That portion of a property primarily used as commercial or industrial property that contains dwelling units

Impact on SSMID Tax Levies and Urban Revitalization Tax Abatement

Prior to this change in assessment category, multiresidential property has received different treatment than residential properties under Iowa Code Chapter 386, Self-Supported Municipal Improvement Districts (SSMIDs), and Iowa Code Chapter 404, Urban Revitalization Tax Exemptions, as follows:

- Unless located in a historic designated SSMID, residential properties are exempt from SSMID tax levies, while multiresidential properties are subject to SSMID tax levies.
- Unless the revitalization area is designated as slum, blight, or historical, residential properties are limited to a 5-year, 100% exemption only on the first \$75,000 of value added by improvements, while multiresidential properties with three or more separate living quarters have been eligible to receive up to a 10-year, 100% exemption on value added by improvements.

House File 418 protects this differential treatment for those multiresidential properties that will be classified as “residential” under the new Iowa Code Section 441.21(14)(a)(6): “A parcel primarily used or intended for human habitation containing three or more separate dwelling units.”

Accordingly, primarily residential properties with three or more separate dwelling units will remain subject to applicable SSMID taxes.

Further, primarily residential properties with three or more separate dwelling units will remain eligible for an up to 10-year, 100% tax exemption on value added by improvements to the property—if the applicable urban revitalization plan provides that exemption schedule for properties assessed as residential under Iowa Code Section 441.21(14)(a)(6). Cities and counties with an urban revitalization plan providing a tax exemption schedule for “multiresidential” properties may want to consider amending the urban revitalization plan to provide a new tax exemption schedule for “properties assessed as residential under Iowa Code Section 441.21(14)(a)(6).” Without providing a specific tax exemption schedule for the residential properties under Iowa Code Section 441.21(14)(a)(6), such properties—being assessed as residential after January 1, 2022—will be eligible for the standard residential property exemption schedule in the applicable urban revitalization plan, if one exists.

For questions on this alert, please contact Jenna or Nathan.

Property Tax Abatement

The City of Cresco adopted a property tax abatement program to encourage new construction and improvements to existing properties. The tax abatement is available to residential, multi-residential and commercial property owners within the Cresco city limits to reduce their property taxes. The application must be submitted to the City Clerk and approved by the City Council and the County Assessor.

Expiration Date – December 31, 2021

Eligible Projects

- New construction of residential, multi-residential or commercial structures
- Rehabilitation and additions to any existing residential, multi-residential or commercial structure
- Actual value must increase at least 10% due to the improvements

Residential Abatements

- Available on 100 % of the first \$75,000 of actual value added
- Exemption Period is 3 years

Commercial and Multi-Residential Abatements

- Available on 100% of the actual value added
- Exemption Period is 3 years

Application Deadline

- Deadline is February 1st of the year following the completion of the improvements
- Application must be filed with the City Clerk at City Hall 130 N. Park Place, Cresco, IA 52136

APPLICATION FOR TAX ABATEMENT UNDER THE
URBAN REVITALIZATION PLAN FOR

CRESKO, IOWA

Date _____

Prior Approval for
Intended Improvements _____

Approval of Improvements
Completed _____

Address of Property: _____

Legal Description: _____

Title Holder or Contract Buyer: _____

Address of Owner (if different than above): _____

Phone Number (to be reached during the day): _____

Property Use: _____ Residential _____ Multi-Residential _____ Commercial

Nature of Improvements: _____ New Construction _____ Rehab/Addition _____ General Improvements

Specify: _____

Estimated or Actual Cost of Improvements: _____

Estimated or Actual Date of Completion: _____

If applicable, the name(s) of the tenants (if different than the owner) that occupied the property on
November 3, 2008: _____

Signed: _____

Tax Exemption Schedule:

Residential: 100% exemption on the first \$75,000 of actual value added for 3 years.

Multi-Residential/Commercial: 100% exemption of actual value added for 3 years.

RESOLUTION NUMBER _____

**RESOLUTION AUTHORIZING THE CITY CLERK TO ENTER INTO
A THIRD PARTY ADMINISTRATION SERVICE AGREEMENT WITH
EMPLOYEE BENEFIT SYSTEMS ("EBS")**

WHEREAS, the City of Cresco currently maintains a partially self-funded plan in conjunction with a fully-insured health insurance plan; and

WHEREAS, the City of Cresco currently utilizes Alera Group (FKA Group Services) as the Assigned Agent of Record for compliance and consulting services for Human Resources; and

WHEREAS, the Alera Group has contracted with EBS to provide administrative services subject to the attached agreement.

THEREFORE, BE IT RESOLVED THAT the City Clerk is authorized and directed to sign the written Third Party Administration Service Agreement with Two Rivers Insurance Company, Inc., d/b/a Employee Benefit Systems ("EBS").

Council Person _____ moved the adoption of the foregoing Resolution and Council Person _____ seconded said Motion. Following discussion, a roll call vote was requested by Mayor and said roll call resulted as follows:

Ayes: _____
Nays: _____
Absent: _____

Thereupon, the Mayor declared said Resolution duly passed and announced that the agreement is approved and that the City Clerk is authorized to execute the agreement on behalf of the City of Cresco.

PASSED AND APPROVED THIS _____ DAY OF _____, 2021.

BY: _____
Mayor Mark Bohle

ATTEST: _____
City Clerk Michelle Girolamo

City of Cresco

Summary of Winter Adjustments

	# customers running water	water	sewer	# actual received credit
2021				
2/28/2021	44	\$202.46	\$335.35	22
3/31/2021				
4/30/2021				
Totals 2019		\$202.46	\$335.35	
2/28/2019	64	\$240.17	\$371.02	40
3/31/2019	70	\$261.03	\$378.93	30
4/30/2019	69	\$213.50	\$320.52	40
Totals 2019		\$714.70	\$1,070.47	
2018				
2/28/2018	51	\$342.10	\$512.35	34
3/31/2018	51	\$223.33	\$308.11	23
4/30/2018	51	\$169.25	\$281.94	27
Totals 2018		\$734.68	\$1,102.40	

NOTE: The average number of gallons for 4 months was used to calculate the normal average. The actual gallons used for each month was compared to the 4-month average to determine the extra gallons of water used for running water to prevent service lines from freezing.

No credit was given if the extra gallons were zero or less.



Congress Passes the American Rescue Plan Act

March 12, 2021

Congress has passed, and President Biden has signed, the American Rescue Plan Act, 2021 (ARPA), the third COVID-19 stimulus bill. This new \$1.9 trillion stimulus package includes several health and welfare benefits-related provisions relevant to employers and plan sponsors, as summarized below.

FFCRA Paid Leave Extended and Enhanced

While COVID-19 vaccines are starting to become more readily available, the pandemic continues. In recognition, Congress extended through **September 30, 2021**, the refundable payroll tax credits for emergency paid sick leave (EPSL) and extended family and medical leave (E-FMLA), which were enacted pursuant to the Families First Coronavirus Response Act. As with the extension through March 31, 2021 under the second stimulus package (the Consolidated Appropriations Act, 2021), only the tax credits are extended, which means **compliance with the EPSL or E-FMLA requirements is voluntary for employers after December 31, 2020.**

The ARPA expands FFCRA leave in several ways for employers who choose to offer it from April 1, 2021 through September 30, 2021:

- The **10-day limit for EPSL resets as of April 1, 2021**. Employees were previously limited to 80 hours from April 1, 2020 through March 31, 2021.
 - Paid leave continues to be limited to \$511 per day (\$5,110 total) for an employee's own illness or quarantine (paid at the employee's regular rate), and \$200 per day (\$2,000 total) for leave to care for others (paid at two-thirds of the employee's regular rate).
- A new "trigger" is added under **both** the EPSL and E-FMLA provisions. Employees qualify for leave if they are:
 - **seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, COVID-19, and the employee has been exposed to COVID-19 or the employee's employer has requested such test or diagnosis;**
 - **obtaining immunization related to COVID-19; or**
 - **recovering from any injury, disability, illness, or condition related to such immunization.**
- **MBWL Note:** The ability of an employer to receive a tax credit for providing paid time off for an employee to receive the vaccine is a clear indication of the federal government's desire to facilitate employees receiving a vaccine.
- Leave under the E-FMLA provision is increased from \$10,000 to \$12,000, with \$12,000 being the maximum an employer may claim for an employee in 2021.

- Leave under the E-FMLA provision is expanded to be available for any EPSL-qualifying reason, which is when an employee is unable to work or telework because the employee:
 - is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
 - has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
 - has COVID-19 symptoms and is seeking medical diagnosis;
 - is caring for an individual who is subject to a quarantine or isolation order;
 - is caring for a child if the school or day care center has been closed, or the child-care provider is unavailable, due to COVID-19 precautions; or
 - is experiencing any other substantially similar condition specified by the regulatory agencies.
- E-FMLA leave taken on or after April 1, 2021 is not subject to the 10-day elimination period that applied previously under FFCRA.
 - An employee's eligibility for E-FMLA may depend on when they used E-FMLA previously and how the employer establishes its 12-month FMLA period (e.g., calendar year, fixed period, measure-forward, or "rolling" 12 months).
- For leave taken on or after April 1, 2021, the employers may take a credit against Medicare payroll tax only (1.45%); however, the credit continues to be refundable.
 - ESPL and E-FMLA credits are available for qualified health plan expenses and for the employer's share of Medicare and Social Security taxes.
- ARPA clarifies that refundable credits may be received by state and local governments that are tax exempt under Code 501(a).
- ARPA adds a new nondiscrimination requirement that eliminates the credit for any employer that discriminates in favor of highly compensated employees, full-time employees, or employees based on tenure.

Dependent Care Assistance Program Limit Increase

In February, the IRS released Notice 2021-15, which provides guidance related to the relief for health FSAs and dependent care assistance programs (DCAPs) contained in the second stimulus bill. Unfortunately, the Notice failed to clarify with any certainty whether an employee may be taxed on any DCAP reimbursements in excess of \$5,000 for the calendar year. That issue is now settled by the ARPA, which increases the DCAP exclusion from \$5,000 to **\$10,500** (from \$2,500 to \$5,250 in the case of a separate return filed by a married individual) for 2021. This relief is only available for calendar year 2021; however, it also implies that an employee could elect to increase their DCAP election to the newly available \$10,500 limit for 2021 (based on the relief in Notice 2021-15). A DCAP must be amended by the end of the 2021 plan year to take advantage of the increased exclusion limit.

Temporary Premium Tax Credit Enhancements

The Affordable Care Act's premium tax credit program is significantly enhanced for 2021 and 2022. The existing income limit of 400% of the federal poverty level, after which individuals will no longer qualify for a premium tax credit, is lifted for 2021 and 2022. In addition, the applicable percentage of household income that individuals must pay for Marketplace coverage has been reduced at all income levels. Special rules also apply to those individuals receiving unemployment compensation during 2021.