

RESOLUTION NO. _____

A RESOLUTION ACCEPTING THE ANNUAL
FINANCIAL REPORT OF THE CITY OF CRESCO, IOWA FOR
THE FISCAL YEAR 2019-2020 AND DIRECTING THE CLERK TO FILE
THE REPORT WITH THE IOWA AUDITOR OF STATE

BE IT RESOLVED, by the City Council of the City of Cresco, Iowa:

That the Fiscal Year 2019-2020 Annual Financial Report is approved as presented to the Council.

The City Clerk is directed to forward the above report to the Iowa Auditor of State in accordance with the instructions therein and certify that the Council approved the report the day indicated below. The Clerk is directed to publish the report as required and certify that it has been published. The Clerk shall file the City's copy in the files of the Clerk's Office.

This resolution is effective upon its passage and approval in accordance with the law.

Council member _____ moved the adoption of the foregoing resolution and council member _____ seconded said motion. Thereupon the Mayor called for a roll call vote and the following council members voted in favor of the foregoing Resolution:

The following council members voted against the adoption of the foregoing resolution:

PASSED AND APPROVED THIS 9TH DAY OF SEPTEMBER, 2020.

Mayor Mark Bohle

ATTEST: _____
City Clerk Michelle Girolamo

STATE OF IOWA
2020
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2020
CITY OF CRESCO, IOWA
DUE: December 1, 2020

16204500200000
 CITY OF CRESCO
 130 North Park Place
 CRESCO IA 52136-1594
 POPULATION: 3868

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	1,929,962		1,929,962	1,948,926
Less: Uncollected Property Taxes-Levy Year	0		0	
Net Current Property Taxes	1,929,962		1,929,962	1,948,926
Delinquent Property Taxes	0		0	
TIF Revenues	0		0	
Other City Taxes	557,909	0	557,909	558,452
Licenses and Permits	52,722	0	52,722	52,100
Use of Money and Property	133,690	49,608	183,298	125,425
Intergovernmental	684,597	0	684,597	883,376
Charges for Fees and Service	997,720	1,508,948	2,506,668	2,531,925
Special Assessments	100,845	0	100,845	100,000
Miscellaneous	310,972	58,146	369,118	418,692
Other Financing Sources	28,032	0	28,032	10,000
Transfers In	1,191,436	988,600	2,180,036	2,239,100
Total Revenues and Other Sources	5,987,885	2,605,302	8,593,187	8,867,996
Expenditures and Other Financing Uses				
Public Safety	901,125		901,125	939,350
Public Works	1,779,245		1,779,245	1,934,250
Health and Social Services	7,868		7,868	8,000
Culture and Recreation	1,131,916		1,131,916	1,337,222
Community and Economic Development	224,054		224,054	444,300
General Government	369,340		369,340	418,100
Debt Service	440,823		440,823	441,150
Capital Projects	101,224		101,224	105,000
Total Governmental Activities Expenditures	4,955,595	0	4,955,595	5,627,372
BUSINESS TYPE ACTIVITIES		1,605,363	1,605,363	1,929,750
Total All Expenditures	4,955,595	1,605,363	6,560,958	7,557,122
Other Financing Uses	0	0	0	
Transfers Out	1,162,699	1,017,337	2,180,036	2,239,100
Total All Expenditures/and Other Financing Uses	6,118,294	2,622,700	8,740,994	9,796,222
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-130,409	-17,398	-147,807	-928,226
Beginning Fund Balance July 1, 2019	4,329,570	2,760,811	7,090,381	7,090,379
Ending Fund Balance June 30, 2020	4,199,161	2,743,413	6,942,574	6,162,153

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds 118,418	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2020		Indebtedness at June 30, 2020	
	Amount		Amount
General Obligation Debt	2,738,000	Other Long-Term Debt	0
Revenue Debt	334,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	10,064,706

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

Signature of Preparer	Publication
Printed name of Preparer	Phone Number 563-547-3101
Signature of Mayor or other City official (Name and Title)	Date Signed

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2
 CITY OF CRESCO
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020
 NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section A - Taxes									
Taxes levied on property	1,118,899	484,467		326,596			1,929,962		1,929,962
Less: Uncollected Property Taxes - Levy Year							0		0
Net Current Property Taxes	1,118,899	484,467		326,596	0	0	1,929,962		1,929,962
Delinquent Property Taxes							0		0
Total Property Tax	1,118,899	484,467		326,596	0	0	1,929,962		1,929,962
TIF Revenues							0		0
Other City Taxes									
Utility Tax Replacement Excise Taxes	18,288	7,919		5,218			31,425		31,425
Utility Franchise Tax (Chapter 364.2, Code of Iowa)							0		0
Parimutuel Wager Tax							0		0
Gaming Wager Tax							0		0
Mobile Home Tax							0		0
Hotel / Motel Tax	36,775						36,775		36,775
Other Local Option Taxes	489,709						489,709		489,709
Total Other City Taxes	55,063	497,628		5,218	0	0	557,909	0	557,909
Section B - Licenses and Permits									
Section C - Use of Money and Property									
Interest	48,864	21,157		1,644	770		72,435	48,412	120,847
Rents and Royalties	58,855	2,400					61,255	1,196	62,451
Other Miscellaneous Use of Money and Property							0		0
							0		0
Total Use of Money and Property	107,719	23,557	0	1,644	770	0	133,690	49,608	183,298
Section D - Intergovernmental Federal Grants and Reimbursements									
Federal Grants							0		0
Community Development Block Grants		53,526					53,526		53,526
Housing and Urban Development Public Assistance Grants							0		0
Payment in Lieu of Taxes							0		0
							0		0
Total Federal Grants and Reimbursements	0	53,526		0	0	0	53,526	0	53,526

REVENUE P3
CITY OF CRESCO
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section D - Intergovernmental - Continued	41								41
State Shared Revenues	43								43
Road Use Taxes	44	497,186					497,186		497,186
Other state grants and reimbursements	48								48
State grants	49	3,252					3,252		3,252
Iowa Department of Transportation	50	2,753					2,753		2,753
Iowa Department of Natural Resources	51	2,260					2,260		2,260
Iowa Economic Development Authority	52						0		0
CEBA grants	53						0		0
Commercial & Industrial Replacement Claim	54	34,654	13,627	9,703			57,984		57,984
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
Total State	60	42,919	510,813	9,703	0	0	563,435	0	563,435
Local Grants and Reimbursements									
County Contributions	63						0		0
Library Service	64	29,814					29,814		29,814
Township Contributions	65						0		0
Fire/EMT Service	66	37,822					37,822		37,822
	67						0		0
	68						0		0
	69						0		0
Total Local Grants and Reimbursements	70	67,636	0	0	0	0	67,636	0	67,636
Total Intergovernmental (Sum of Lines 33, 60, and 70)	71	110,555	564,339	9,703	0	0	684,597	0	684,597
Section E -Charges for Fees and Service	72								
Water	73								
Sewer	74							566,355	566,355
Electric	75							823,810	823,810
Gas	76								
Parking	77								
Airport	78								
Landfill/garbage	79	635,987					635,987	38,498	674,485
Hospital	80						0		0

REVENUE P4
CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (f) through (g)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section E - Charges for Fees and Service - Continued	81								81
Transit	82						0		0 82
Cable TV	83						0		0 83
Internet	84						0		0 84
Telephone	85						0		0 85
Housing Authority	86						0		0 86
Storm Water	87						0		0 87
Other:	88								88
Nursing Home	89						0		0 89
Police Service Fees	90	965					965		965 90
Prisoner Care	91						0		0 91
Fire Service Charges	92	5,580					5,580		5,580 92
Ambulance Charges	93						0		0 93
Sidewalk Street Repair Charges	94	8					8		8 94
Housing and Urban Renewal Charges	95						0		0 95
River Port and Terminal Fees	96						0		0 96
Public Scales	97						0		0 97
Cemetery Charges	98						0		0 98
Library Charges	99	171					171		171 99
Park, Recreation, and Cultural Charges	100	353,953					353,953		353,953 100
Animal Control Charges	101	810					810		810 101
Copies, Fax	102	246					246		246 102
Capital Improvement-Water/Sewer/Storm Sewer	103						0	80,285	80,285 103
Total Charges for Service	104	997,720	0	0	0	0	997,720	1,508,948	2,506,668 104
Section F - Special Assessments	106				100,845		100,845		100,845 106
Section G - Miscellaneous	107								107
Contributions	108	79,017	66,239				145,256		145,256 108
Deposits and Sales/Fuel Tax Refunds	109	8,337					8,337	10,800	19,137 109
Sale of Property and Merchandise	110	42,604					42,604	2,086	44,690 110
Fines	111	7,873					7,873		7,873 111
Internal Service Charges	112						0		0 112
Reimbursements	113	38,882	35,067				73,949	45,260	119,209 113
Principal on Revolving Loan Fund	114		25,729				25,729		25,729 114
Sale of Old Equipment	115	7,224					7,224		7,224 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
Total Miscellaneous	120	183,937	127,035	0	0	0	310,972	58,146	369,118 120

**EXPENDITURES P6
CITY OF CRESCO**

**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020
NON-GAAP/CASH BASIS**

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
Section A --- Public Safety	1										1
Police Department/Crime Prevention	2	604,211						604,211		604,211	2
Jail	3	82,620						82,620		82,620	3
Emergency Management	4	18,741						18,741		18,741	4
Flood control	5							0		0	5
Fire Department	6	185,514	9,000					194,514		194,514	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	1,039						1,039		1,039	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	892,125	9,000		0		0	901,125		901,125	14
Section B --- Public Works	15										15
Roads, Bridges, Sidewalks	16	114,204	738,886					853,090		853,090	16
Parking Meter and Off-Street	17		1,544					1,544		1,544	17
Street Lighting	18	129,121	732					129,853		129,853	18
Traffic Control Safety	19	2,753	7,102					9,855		9,855	19
Snow Removal	20	55,000	49,788					104,788		104,788	20
Highway Engineering	21							0		0	21
Street Cleaning	22		10,966					10,966		10,966	22
Airport (if not an enterprise)	23	11,987						11,987		11,987	23
Garbage (if not an enterprise)	24	614,782						614,782		614,782	24
Other Public Works	25	25,692	16,688					42,380		42,380	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	953,539	825,706		0		0	1,779,245		1,779,245	28
Section C --- Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	7,868						7,868		7,868	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	7,868	0		0		0	7,868		7,868	39
Section D --- Culture and Recreation	40										40
Library Services	41	223,360	1,475					224,835		224,835	41
Museum, Band, Theater	42	147,915						147,915		147,915	42
Parks	43	124,164	11,077					135,241		135,241	43
Recreation	44	591,719	32,004					623,723		623,723	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	202						202		202	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	1,087,360	44,556		0		0	1,131,916		1,131,916	50

EXPENDITURES P7

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, - Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (e) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E — Community and Economic Development	51										51
Community beautification	52	4,910						4,910		4,910	52
Economic development	53	35,045	93,500					128,545		128,545	53
Housing and urban renewal	54	8,000	59,360					67,360		67,360	54
Planning and zoning	55							0		0	55
Other community and economic development	56	23,239						23,239		23,239	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	71,194	152,860	0	0	0	0	224,054		224,054	59
Section F — General Government	60										60
Mayor, Council and City Manager	61	17,160						17,160		17,160	61
Clerk, Treasurer, Financial Administration	62	186,084	920					187,004		187,004	62
Elections	63	1,737						1,737		1,737	63
Legal Services and City Attorney	64	548						548		548	64
City Hall and General Buildings	65	20,704						20,704		20,704	65
Tort Liability	66	86,572						86,572		86,572	66
Other General Government	67	55,615						55,615		55,615	67
	68							0		0	68
	69							0		0	69
Total General Government	70	368,420	920		0	0	0	369,340		369,340	70
Section G — Debt Service	71				440,823			440,823		440,823	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	440,823	0	0	440,823		440,823	74
Section H — Regular Capital Projects — Specify	75										75
Street Assessment Project-2nd St E	76					101,224		101,224		101,224	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0	0	0	101,224	0	101,224		101,224	78
TIF Capital Projects — Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0	0	0	0	0	0		0	82
Total Capital Projects	83	0	0	0	0	101,224	0	101,224		101,224	83
Total Governmental Activities Expenditures	84	3,380,506	1,033,042	0	440,823	101,224	0	4,955,595		4,955,595	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I -- Business Type Activities	87										87
Water -- Current Operation	88								454,010	454,010	88
Capital Outlay	89								225,344	225,344	89
Debt Service	90								0	0	90
Sewer and Sewage Disposal ---- Current Operation	91								596,737	596,737	91
Capital Outlay	92								7,823	7,823	92
Debt Service	93								75,688	75,688	93
Electric -- Current Operation	94								0	0	94
Capital Outlay	95								0	0	95
Debt Service	96								0	0	96
Gas Utility -- Current Operation	97								0	0	97
Capital Outlay	98								0	0	98
Debt Service	99								0	0	99
Parking -- Current Operation	100								0	0	100
Capital Outlay	101								0	0	101
Debt Service	102								0	0	102
Airport -- Current Operation	103								0	0	103
Capital Outlay	104								0	0	104
Debt Service	105								0	0	105
Landfill/Garbage --- Current operation	106								41,435	41,435	106
Capital Outlay	107								0	0	107
Debt Service	108								0	0	108
Hospital -- Current Operation	109								0	0	109
Capital Outlay	110								0	0	110
Debt Service	111								0	0	111
Transit -- Current Operation	112								0	0	112
Capital Outlay	113								0	0	113
Debt Service	114								0	0	114
Cable TV, Telephone, Internet -- Current Operation	115								0	0	115
Capital Outlay	116								0	0	116
Housing Authority -- Current Operation	117								0	0	117
Capital Outlay	118								0	0	118
Debt Service	119								0	0	119
Storm Water -- Current Operation	120								0	0	120
Capital Outlay	121								0	0	121
Debt Service	122								0	0	122
Other Business Type -- Current Operation	123								27,274	27,274	123
Capital Outlay	124								177,052	177,052	124
Debt Service	125								0	0	125
Internal Service Funds -- Specify	126										126
	127								0	0	127
	128								0	0	128
Total Business Type Activities	129								1,605,363	1,605,363	129

**EXPENDITURES TO
CITY OF CRESCO
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020 -- Continued
NON-GAAP/CASH BASIS**

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	3,380,506	1,033,042	0	440,823	101,224	0	4,955,595	1,605,363	6,560,958	130
Section J — Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	148,265	898,434			116,000		1,162,699	1,017,337	2,180,036	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	148,265	898,434	0	0	116,000	0	1,162,699	1,017,337	2,180,036	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	3,528,771	1,931,476	0	440,823	217,224	0	6,118,294	2,622,700	8,740,994	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141				61,184	7,092		1,596,953		1,596,953	141
Committed	142	19,000	1,528,677					19,000		19,000	142
Assigned	143	330,151						330,151		330,151	143
Unassigned	144	2,253,057						2,253,057		2,253,057	144
Total Governmental	145	2,602,208	1,528,677	0	61,184	7,092	0	4,199,161		4,199,161	145
Proprietary	146								2,743,413	2,743,413	146
Total Ending Fund Balance June 30,	147	2,602,208	1,528,677	0	61,184	7,092	0	4,199,161	2,743,413	6,942,574	147
Total Requirements (Sum of lines 136 and 147)	148	6,130,979	3,460,153	0	502,007	224,316	0	10,317,455	5,366,113	15,683,568	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	
	Purpose	Amount paid to State
Correction	82,620	
Health		
Highways		
Transit Subsidies	200,874	
Libraries		
Police protection		
Sewerage		
Sanitation		
All other	20,110	

Part IV

Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE AMOUNT AREAS FOR SALARIES AND WAGES PAID

Total Salaries and Wages Paid	Amount
	1,615,073

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Purpose	Debt During the Fiscal Year									
	Line	Debt Outstanding JULY 1, 2019	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year	
Water Utility	1.									
Sewer Utility	2.	398,000		64,000			334,000			10,865
Electric Utility	3.									
Gas Utility	4.									
Transit-Bus	5.									
Industrial Revenue	6.									
Mortgage Revenue	7.									
TIF Revenue	8.									
Other Purposes / Miscellaneous	9.									
GO	10.	3,095,000		357,000	2,738,000					81,905
Parking	11.									
Airport	12.									
Stormwater	13.									
Section 108	14.									
Total Long-Term		3,493,000	0	421,000	2,738,000	0	334,000	0	0	92,770

B. Short-Term Debt Amount

Outstanding as of July 1, 2019

Outstanding as of JUNE 30, 2020

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Actual valuation -- January 1, 2018

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2020

Type of asset	Amount			
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	140,576			6,920,416
Total (e)				7,060,992

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

REMARKS

Street Finance Report for Cresco 2020

Summary	General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
		Road Use (110)	Other				
Beginning Balance	-\$162,690	\$741,559			\$122,701		\$701,570
Expense	\$326,677	\$703,562	\$122,141	\$289,563	\$217,223		\$1,659,166
Revenue	\$464,225	\$497,186	\$122,141	\$289,563	\$101,615		\$1,474,730
Ending Balance	-\$25,142	\$535,183			\$7,093		\$517,134

Now therefore let it be resolved that the City Council of Cresco, Iowa on this 9th day of September, 2020 did hereby approve and adopt the annual City Street Financial Report from July 1, 2019 to June 30, 2020.

Resolution Number: _____

Execution Date: _____

Signature: _____
Mayor Mark Bohle

Attest: _____
City Clerk Michelle Girolamo

Street Finance Report for Cresco 2020

Expenses	General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
		Road Use (110)	Other				
Salaries - Roads/Streets		\$210,302					\$210,302
Benefits - Roads/Streets		\$3,187	\$119,999				\$123,186
Training & Dues		\$1,916					\$1,916
Building & Grounds Maint. & Repair		\$887					\$887
Vehicle & Office Equip Operation and Repair	\$1,112	\$48,909					\$50,021
Insurance		\$15,391					\$15,391
Legal		\$805			\$6,592		\$7,397
Medical		\$20					\$20
Street Maintenance Expense	\$10,455	\$97,342					\$107,797
Tax Expense	\$13						\$13
Technology Expense		\$4,768					\$4,768
Other Professional Services		\$15,980			\$11,001		\$26,981
Other Contract Services	\$22,098	\$2,716					\$24,814
Minor Equipment Purchases		\$2,146					\$2,146
Office Supplies		\$359					\$359
Operating Supplies		\$4,334					\$4,334
Postage & Safety		\$1,496					\$1,496
Other Supplies	\$3,500	\$894					\$4,394
Other Capital Equipment	\$102,625						\$102,625
Storm Drainage		\$14,116					\$14,116
Street - Preservation		\$201,476			\$83,506		\$284,982
Principal Payment				\$220,798			\$220,798
Interest Payment				\$67,548			\$67,548
Bond Registration Fees				\$1,217			\$1,217
Transfer Out					\$116,000		\$116,000
Parking		\$1,544					\$1,544
Street Lighting	\$129,121	\$732					\$129,853
Traffic Control/Safety	\$2,753	\$7,102					\$9,855
Snow Removal	\$55,000	\$48,355	\$1,432				\$104,787
Depreciation & Building Utilities		\$8,004					\$8,004
Accounting/Recording		\$525			\$124		\$649
Street Cleaning		\$10,256	\$710				\$10,966
Total	\$326,677	\$703,562	\$122,141	\$289,563	\$217,223	\$0	\$1,659,166

Street Finance Report for Cresco 2020

Revenues	General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
		Road Use (110)	Other				
Levied on Property	\$66,183		\$122,141	\$289,563			\$477,887
Other Taxes (Hotel, LOST)	\$233,234						\$233,234
Interest	\$13,493				\$770		\$14,263
State Revenues - Road Use Taxes		\$497,186					\$497,186
Other State Grants - IDOT	\$2,753						\$2,753
Charges/fees	\$8						\$8
Assessments					\$100,845		\$100,845
Contributions	\$5,530						\$5,530
Sale of Property & Merchandise	\$7,224						\$7,224
Sale of Assets	\$19,800						\$19,800
Transfer In	\$116,000						\$116,000
Total	\$464,225	\$497,186	\$122,141	\$289,563	\$101,615	\$0	\$1,474,730

Street Finance Report for Cresco 2020

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
1st Ave; Sweeper; Dump Truck; Wheel loader	\$151,958	\$39,515	\$5,185	\$39,515	\$5,185	\$112,443
2nd Ave; Durapatcher	\$67,200	\$17,473	\$2,293	\$17,473	\$2,293	\$49,727
Granger Road	\$2,200,000	\$150,000	\$63,375	\$137,034	\$57,897	\$2,050,000
Street Shop	\$139,496	\$26,776	\$2,173	\$26,776	\$2,173	\$112,720

Street Finance Report for Cresco 2020

Description	Model Year	Usage Type	Cost	Purchased Status
International Oil Truck	1996	Purchased	\$28,500	No Change
Caterpillar 140G Motorgrader	1984	Purchased	\$32,200	No Change
Freightliner Dump Truck	2011	Purchased	\$89,679	No Change
Elgin Pelican Sweeper	2010	Purchased	\$150,326	No Change
JCB Wheel Loader 416	2008	Purchased	\$61,638	No Change
Sterling L7501	2005	Purchased	\$49,635	Sold
Ford Truck 1800	1997	Purchased	\$44,807	No Change
Vermeer Chipper MDL 125A	1999	Purchased	\$26,000	No Change
IHC Tractor with Mower Mount	1974	Purchased	\$8,000	No Change
Case Skidloader & Bucket	2007	Purchased	\$48,474	No Change
Caterpillar 120G Motorgrader	1982	Purchased	\$50,000	Sold
Chev 3500 4WD Truck	2012	Purchased	\$32,669	No Change
DuraPatcher 125DJT Trailer Patcher (refurb)	2012	Purchased	\$44,250	No Change
John Deere End Loader MDL 544 4WD	2012	Purchased	\$100,644	No Change
GMC Vac Truck	2004	Purchased	\$35,000	No Change
International 7300 Dump Truck	2016	Purchased	\$94,482	No Change
CAT Backhoe	2012	Purchased	\$62,150	No Change
Chevrolet 1-Ton Dump Truck	2016	Purchased	\$35,410	No Change
Case Skid Loader	2018	Purchased	\$49,656	No Change
JCB 427ZX Wheel Loader	2018	Purchased	\$153,963	No Change
Freightliner Dump Truck	2020	Purchased	\$102,625	New
CAT Motorgrader 140H	1998	Purchased	\$55,000	New

Street Finance Report for Cresco 2020

Project Description	Contract Price	Final Price	Contractor Name
2nd Street East Reconstruction Project	\$603,905	\$608,412	Croell, Inc

August 31, 2020

Request write off of \$84.73 on account number 5045002 due to estate closure. I am unable to collect on this past due as there was no money left in the estate. The water has been turned off to this property.



A&J's CONSTRUCTION, LLC

706 2nd Ave SE, Cresco, IA 52136
Cell 563.419.7054 Office 563.203.8170
Email: aandjs@yahoo.com

Dear City of Cresco,

I am writing to apologize for not having the Spec House completed on 5th Ave by June 1st, 2020. This spring/summer has been impossible to get materials in a timely manner due to the COVID-19 pandemic. I also had to build another home unforeseen in my plans for this spring/summer when Waterbecks lost their home to a fire. Due to these circumstances, I do not see having this project done until Feb 1, 2021. Right now, it is still taking five times longer to get trusses than before the pandemic. This is unfortunately making all projects a nightmare these days.

I am more than willing to pay the taxes on a \$200,000 house on that lot. Let me know if you are okay with these conditions.

Again, my apologies.

Sincerely,



AARON WEMARK, owner

Development Agreement
May 2019

Property, and Developer is not currently aware of any violation of any local, State, or federal environmental law, regulation, or review procedure which would give any person a valid claim under any State or federal environmental statute with respect thereto.

f. Developer shall cooperate with the City in resolution of any traffic, parking, trash removal, or public safety problems which may arise in connection with the construction and operation of the Minimum Improvements.

g. Developer shall cause the Minimum Improvements to be constructed in accordance with the terms of this Agreement and all local, State, and federal laws, ordinances, and regulations.

h. Developer shall obtain or cause to be obtained, in a timely manner, all required permits, licenses, and approvals, and shall meet, in a timely manner, all requirements of all applicable local, State, and federal laws and regulations which must be obtained or met before the Minimum Improvements may be lawfully constructed.

i. Developer anticipates construction of the Minimum Improvements will require an investment of not less than \$50,000.

j. Developer expects that, barring Unavoidable Delays, construction of the Minimum Improvements will be completed by June 1, 2020.

ARTICLE III. PURCHASE AND SALE OF DEVELOPMENT PROPERTY

Section 3.1. Conditions Precedent to Transfer. The City's obligation to transfer title and possession of the Development Property to Developer at Closing, and Developer's obligation to pay the Purchase Price, shall be subject to satisfaction of the following conditions precedent:

a. The Developer is in material compliance with all of the terms of this Agreement;
and

b. There has not been a substantial change for the worse in the financial resources and ability of the Developer, or a substantial decrease in the financing commitments secured by the Developer for construction of the Minimum Improvements, which change(s) make it likely, in the reasonable judgment of the City, that the Developer will be unable to fulfill its covenants and obligations under this Agreement.

Section 3.2. Transfer of Development Property. For the purchase price of One Dollar (\$1.00) (the "Purchase Price") and other consideration, including the obligations being assumed by the Developer under this Agreement, the City agrees to sell, and the Developer agrees to purchase, the Development Property, subject to easements and appurtenant servient estates and any zoning and other ordinances. Such transfer shall occur under the terms and conditions of this Agreement and following all process required by the City pursuant to Section 364.7 of the Iowa Code.

City of Cresco

Estimated Property Taxes for 218 5th Ave East

Based on property tax levy for the City of Cresco for FYE 6/30/21

Levy is based on property valuations as of 1/1/19

\$200,000 Estimated Assessed Value (100%)

55.0743% Residential Rollback

\$110,148.60 Taxable Value

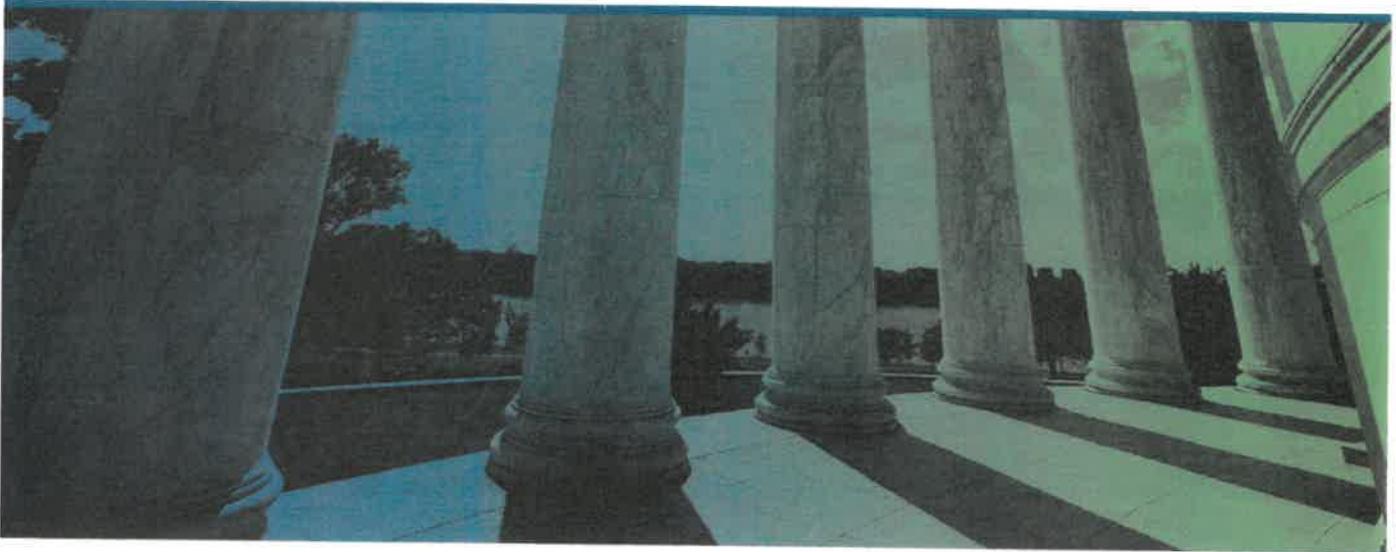
\$16.144 Cresco's City Tax Levy (per thousand)

\$1,778

 Estimated property tax lost for one year



SOLUTIONS PROPOSAL



PREPARED FOR:
Cresco Police Department

Chief Tim Ruroden
crescopd10@gmail.com
(563) 547-1724

PREPARED BY:
Karen James
kjames@lexipol.com
(949) 325-1230

2611 Internet Blvd, Ste 100
Frisco, Texas 75034
(844) 312-9500
www.lexipol.com

Executive Summary

Public safety agencies today face challenges of keeping personnel safe, reducing liability and maintaining a positive reputation. Add to that the dynamically changing legislative landscape and evolving best practices, and even the most progressive, forward-thinking agencies can struggle to keep up.

That is why Lexipol is pleased to present the Cresco Police Department with a proposal for a customized policy management, update and training solution.

Our program is designed to save you time and money while protecting your personnel. Our team of public safety lawyers and policy experts continually monitor national and Iowa-specific policy changes. We then use these updates to help provide the content and training your department needs to minimize risk and effectively serve your community.

AGENCY GOALS

The Cresco Police Department is looking for a way to access comprehensive policies to limit agency risk and enhance personnel safety. By using Lexipol, you will achieve peace of mind knowing your policies are up-to-date and legally defensible. The incorporated policy training component reinforces your staff's understanding of policies and provides individual training acknowledgement.

Once you have high-quality policies in place, you want to be sure your personnel use them. The Lexipol program offers online access to your agency's policies through a web-based platform and mobile app. This flexibility allows your personnel to easily reference policies and complete training in the field. Using Lexipol's program will provide the Cresco Police Department with:

- Policies that reflect up-to-date industry standards and best practices
- Content specific to the laws and practices of Iowa
- Daily scenario-based training that reinforces your agency's policies
- Timely updates in response to new legislation and case law

THE LEXIPOL ADVANTAGE

Lexipol was founded by public safety experts who saw a need for legally defensible policy content that was continually monitored and updated based on legislative changes. Since the company launch in 2003, Lexipol has grown to represent more than 3,000 public safety agencies across the United States.

Lexipol is the only company with public safety professionals, attorneys and subject matter experts working together to provide essential policies and policy management tools, from continuous updates to mobile access to daily training. Our legal and content development teams follow a rigorous multi-step process to evaluate content for new policies and policy updates, reviewing thousands of pieces of legislation each year.

Agencies that use our policy service have clear, effective policy manuals that reflect the true values and philosophy of their agency. Proven benefits of using the Lexipol system include reduced risk and cost associated with litigation, reduced time spent developing and maintaining policy, and an

increased ability to focus resources on other agency priorities. We look forward to working with the Cresco Police Department to realize these same benefits.

Scope of Services

Policy Manual

Legally defensible, up-to-date policies are the foundation for consistent, safe public safety operations and are key to lowering liability and risk. Lexipol's comprehensive policy manual covers all aspects of your agency's operations.

- More than 155 policies researched and written by public safety attorneys and subject matter experts
- Policies based on State and federal laws and regulations as well as nationwide best practices
- Content customized to reflect your agency's terminology and structure

Daily Training Bulletins (DTBs)

Even the best policy manual lacks effectiveness if it's not backed by training. Lexipol's Daily Training Bulletins are designed to help your personnel learn and apply your agency's policy content through 2-minute training exercises.

- Scenario-based training ties policy to real-world applications
- Understanding and retention of policy content is improved via a singular focus on one distinct aspect of the policy
- Each Daily Training Bulletin concludes with a question that confirms the user understood the training objective
- Daily Training Bulletins can be completed via computers or from smartphones, tablets or other mobile devices
- Reports show completion of Daily Training Bulletins by agency member and topic

Policy Updates

Lexipol's legal and content development teams continuously review state and federal laws and regulations, court decisions and evolving best practices. When needed, we create new and updated policies and provide them to your agency, making it simple and efficient to keep your policy content up to date.

- Updates delivered to you through Lexipol's web-based content delivery platform
- Changes presented in side-by-side comparison against existing policy so you can easily identify modifications/improvements
- Your agency can accept, reject or customize each update

Web-Based Delivery Platform and Mobile App (Knowledge Management System)

Lexipol's online content delivery platform, called KMS, provides secure storage and easy access to all your policy and training content, and our KMS mobile app facilitates staff use of policies and training completion.

- Ability to edit and customize content to reflect your agency's mission and philosophy
- Efficient distribution of policies, updates and training to staff
- Archival and easy retrieval of all versions of your agency's policy manual
- Mobile app provides in-the-field access to policy and training materials

Reports

Lexipol's Knowledge Management System provides intuitive reporting capabilities and easy-to-read reports that enhance command staff meetings and strategic planning.

- Track and report when your personnel have acknowledged policies and policy updates
- Produce reports showing completion of Daily Training Bulletins
- Sort reports by agency member, topic and other subgroups (e.g., shift, assignment)
- Reduce the time your supervisors spend verifying policy acknowledgement and training completion

Group Integration Workshop

Keep your policy implementation project on track with weekly sessions led by a Lexipol Implementation Specialist experienced in policy implementation. After these sessions, you will have reviewed approximately 80% of the Lexipol manual, empowering your project manager to complete implementation independently.

- Weekly 90-minute group sessions for 13 weeks
- Review of key policies in group setting
- Assignments identify which policies to focus on for the coming week
- Time allotted for questions that surface during your policy review process
- Office hours (2 hours/week) available for support outside of class

Prepared By: Karen James
 Phone: (949) 325-1230
 Email: kjames@lexipol.com

Quote #: Q-09682-1
 Date: 6/16/2020
 Valid Through: 8/3/2020

Overview

Lexipol is America's leading source of state-specific policy and training solutions that reduce risk, lower litigation costs and improve personnel safety in public safety agencies. The services proposed below are designed to guide your agency in providing up-to-date, legally defensible policy and training content to your personnel.

QTY	DESCRIPTION	UNIT PRICE	DISC	DISC AMT	EXTENDED
1	Annual Law Enforcement Policy Manual & Daily Training Bulletins (12 Months)	USD 4,446.00	10%	USD 445.00	USD 4,001.00
	Subscription Line Items Total			USD 445.00	USD 4,001.00
1	Law Enforcement Group Integration Workshop (XX Attendees)	USD 2,195.00	100%	USD 2,195.00	USD 0.00
	One-Time Line Items Total			USD 2,195.00	USD 0.00
				USD 2,640.00	USD 4,001.00
				Discount:	USD 2,640.00
				TOTAL:	USD 4,001.00

*Law Enforcement pricing is based on 7 Law Enforcement Sworn Officers.

Notes

Pricing based on 7 FT + 2 PT sworn (7 FTE).

Discount Notes

10% EMC member annual subscription discount. Iowa Group Workshop Opportunity (Optional) - 100% discount if agency starts with Lexipol on or before 8/3/2020.

MANAGING POLICY JUST GOT EASIER

LEXIPOL'S 13-WEEK GROUP INTEGRATION WORKSHOP IS BACK!

Lexipol Special Limited Time Offer for Iowa Law Enforcement

Lexipol, the most trusted name in policy management and integrated policy training, is offering a quick-start policy solution. For a limited time, Iowa agencies will receive our **13-week Group Integration Workshop at no additional cost (a \$2,195 value)**.

Here's how it works:

- Subscribe to Lexipol's Iowa Law Enforcement Policies and Training service by August 3, 2020.
- Starting in September, you'll join other Iowa law enforcement agencies in 13 weeks of group sessions designed to lead you through customizing your new policy manual.
- Lexipol's expert staff will be available for an additional 2 hours of open office hour support every week need it.
- At the end of the 13 weeks, you could have as much as 80% of your manual complete, and you'll have the tools to complete the project on your own.

Customers who take advantage of our implementation assistance typically publish their policies 5 times faster than those who go it alone. Don't miss this opportunity to tap into free implementation assistance!

To request sample policies or schedule a demo, please contact Tricia Quast at 469-598-0216 or TQuast@lexipol.com.

Trusted by More Than 3,500 Public Safety Agencies in 35 States

"I found several benefits to the weekly workshop sessions from experts explaining the 'why' behind best practices, experienced facilitators discussing formatting and how to use the system, and the ongoing dialogue with other department users. I would recommend taking advantage of this process."

*Chief Diane Venenga,
North Liberty Police Department (IA)*

"Implementation of the Lexipol Policy Manual was a beneficial, yet time intensive, undertaking for our agency in the pursuit of continued excellence. Having the opportunity, on a weekly basis, to speak with a Lexipol KMS expert was a valuable means in learning the simple facets of the KMS platform. The weekly Group Workshop also provided an opportunity to prepare policy for the upcoming session, and then discuss the policy content with the Lexipol member and In-state colleagues. This discussion was helpful in resolving policy content questions that arose during the policy preparation."

*Chief Sean M. Marschke,
Sturtevant Police Department (WI)*



GROUP INTEGRATION WORKSHOP TESTIMONIALS

"Implementation of the Lexipol Policy Manual was a beneficial, yet time intensive, undertaking for our agency in the pursuit of continued excellence. Having the opportunity, on a weekly basis, to speak with a Lexipol KMS expert was a valuable means in learning the simple facets of the KMS platform. The weekly Group Workshop also provided an opportunity to prepare policy for the upcoming session, and then discuss the policy content with the Lexipol member and in-state colleagues. This discussion was helpful in resolving policy content questions that arose during the policy preparation."

Dennis Reilly, Chief of Police
Grinnell Police Department, Iowa

"I was very impressed with the Lexipol Wisconsin Group Integration Workshop. The weekly sessions were extremely helpful in getting our policy manual implemented promptly. I highly recommend Lexipol for their high-quality policy manual, training, and customer service."

Chief Sean Marschke
Sturtevant Police Department, Wisconsin

"I found the onboarding training very helpful. Gregg was a great facilitator and mentor, providing group and off-line individual assistance. The group discussions were helpful not only to understand Lexipol's methodologies, but also to learn how other agencies, of all sizes, are approaching the issues confronting our profession, as they relate to policy development."

Chief Chris P. Hughes
Brodhead Police Department, Wisconsin

"I enjoyed the weekly workshop sessions. I believe you will get out of it what you put into it. The homework assignments made it a priority to do the needed research on the high liability policies and created an outline for internal staff discussion topics. This helped me be accountable and be ready for each weekly discussion. This program set the stage for us to continue incorporating about three policies a week until our manual completion. Plus, there were several side discussions about the best practices to publish the manual. I found several benefits to the weekly workshop sessions from experts explaining the "why" behind best practices, experienced facilitators discussing formatting and how to use the system, and the ongoing dialogue with other department users. I would recommend taking advantage of this process."

**Diane Venenga, Chief of Police
North Liberty Police Department, Iowa**

"The Lexipol Iowa Group Integration Workshop provided an excellent opportunity for practical experience utilizing the system in a collaborative environment. This experiential learning opportunity not only allowed for a greater understanding of how the system works, but also facilitated discussions on the background of specific policies and how they could be applied differently in each of the departments represented in the integration group. Without the Lexipol Iowa Group Integration Workshop there would have been countless phone calls and emails from my department to the Lexipol staff in order to get our system fully integrated."

**Chief Ron Burdess
Newton Police Department, Iowa**

EDUCATE, TRACK AND VERIFY WITH TRAINING BULLETINS

Are You Training On Your Policies?

Even the best policy manual isn't as effective if it's not backed by ongoing training. Yet too often, public safety agencies merely ask personnel to acknowledge policies; they don't offer ongoing training. This creates the risk that personnel don't understand policy. It also leaves the organization vulnerable when something goes wrong and it's impossible to prove employees were trained on and understood agency policies.

Improve Policy Compliance

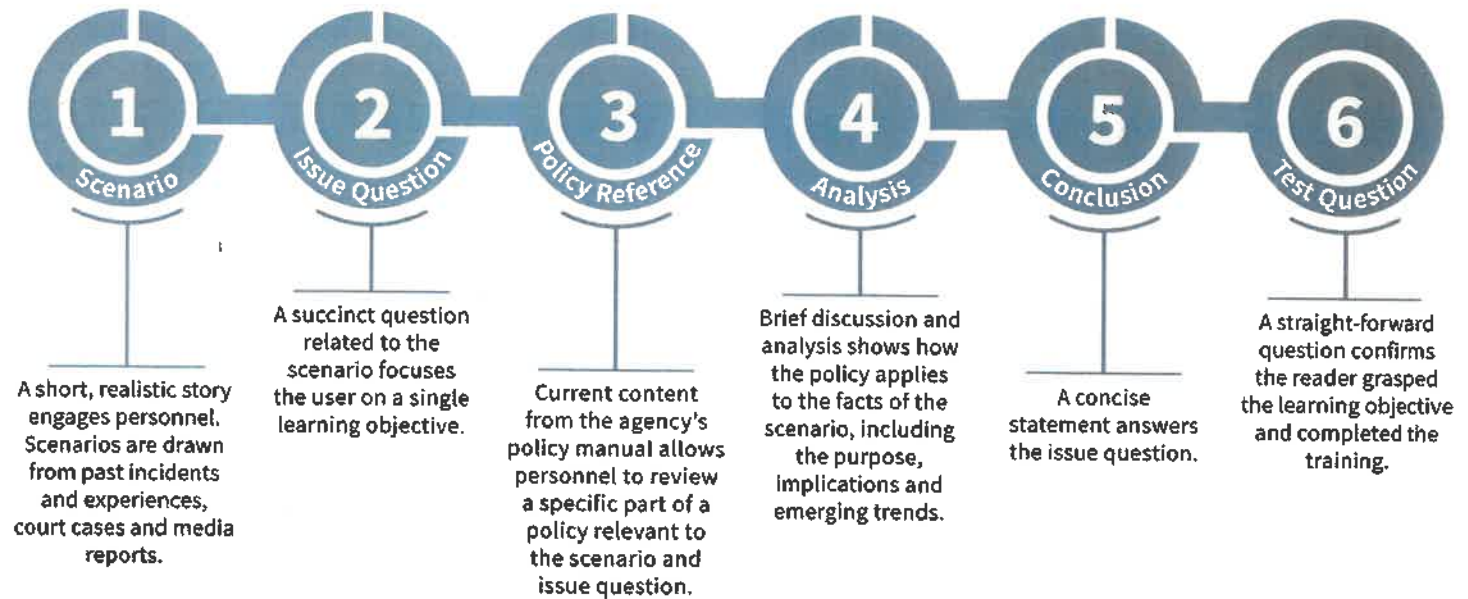
Lexipol's Daily Training Bulletins use a proven system of realistic, ongoing and verifiable training to help personnel learn to apply policies and improve their ability to make well-reasoned decisions. These brief, scenario-based lessons provide a convenient way to enhance your members' policy understanding and defend against claims that you failed to train.

Lexipol's Daily Training Bulletin service provides:

- Enhanced retention of policy content in just minutes a day
- Application of policies to real-world situations
- Ability to electronically issue training bulletins and track completion
- Reports that document training by topic and staff member
- 24/7 access via a web-based platform and mobile app



Anatomy of a Daily Training Bulletin



Training Designed To Protect

Scenario-based training covering high-risk, low-frequency events and core critical tasks, including:

Law Enforcement

- Preventing bias in policing
- Interacting with mentally ill persons
- Use of force
- Traffic stops
- Body-worn cameras

Fire

- Social media
- Personal protective equipment
- Critical incident stress debriefing
- Apparatus operation
- Response to violent incidents

Corrections

- Inmate classification
- Inmate safety checks
- PREA compliance
- Restrictive housing
- Mentally ill inmates

Plus, you can use Lexipol's technology platform to create custom training bulletins!

More Than 3,000 Public Safety Agencies In 35 States Trust Lexipol



"The Daily Training Bulletins [DTBs] make training on policy so simple. They give the officers an opportunity to review the policies using real-life scenarios, and we can easily track completion. Obviously a more thorough knowledge of the policy manual keeps the officers safer. And the DTBs are huge in helping us avoid litigation."

Chief Clifford Block
Midland (MI) Police Department



"The Daily Training Bulletins are a big asset. We now have a tool where an employee can log in any time, be given a policy to review, and complete a test. It shows that the employees have been taken through the policy and understand it."

Chief Ted Martin
Branson (MO) Fire and Rescue



REDUCE RISK AND COSTS WITH PROVEN POLICIES

Are Your Policies Putting You At Risk?

Operating a law enforcement agency brings countless challenges. Law enforcement leaders must keep up with frequent changes in laws and regulations, maintain positive community relations and ensure officer safety — all with reduced funding.

Many agencies rely on outdated, inadequate policies for guidance on these complex issues. And that in turn leaves them vulnerable to physical, financial and political risks.

Achieve Peace Of Mind With Lexipol

Lexipol's Law Enforcement Policies and Training solution provides:

- State-specific policies vetted by law enforcement professionals and public safety attorneys
- Updates in response to legislation, case law and evolving best practices
- Daily, scenario-based training to bring policy to life
- 24/7 access to your policies via a web-based platform and mobile app

Proven Results

After implementing Lexipol, Oregon agencies experienced...

45%



Reduction in frequency of litigated claims

48%



Reduction in severity of claims paid out

(Source: CityCounty Insurance Services)

Colorado member agencies that implemented Lexipol had...

37%



Fewer claims

67%



Lower incurred costs

(Source: Colorado Intergovernmental Risk-Sharing Agency)

Experience The Benefits Of Lexipol's Law Enforcement Services



Keep your personnel safe
Easy-to-understand policies and training provide consistent, clear guidance for officers to follow



Save time and money
Comprehensive, continuously updated policy content means you'll spend fewer resources on creating and maintaining your policies



Reduce liability
Policies that reflect federal and state laws and law enforcement best practices provide a strong legal defense



Improve access to policy content
Your policy content is available anytime, anywhere through an online platform and mobile app



Improve policy understanding
Daily scenario-based training helps your personnel learn and apply your policies



Enhance accountability
Reporting features let you track policy acknowledgment and training

Policies Designed To Protect

170+ policies covering high-risk areas for your department, including:

- Use of force
- Vehicle pursuits
- Body-worn cameras
- Social media
- Biased-based policing
- Standards of conduct
- Officer-involved shootings
- Search and seizure
- Mentally ill subjects
- Traffic operations
- Public recording of law enforcement activity

Trusted By More Than 3,000 Public Safety Agencies In 35 States



"Lexipol is the only provider that has policy that has been vetted by other chiefs, industry experts and lawyers. All you have to do is tailor the policies to your agency's needs."

Chief Steven Vaccaro
Mokena (IL) Police Department



"Calling Lexipol an insurance policy doesn't do it justice, because it doesn't capture the enormous power that partnering with Lexipol provides."

Sergeant Bryan Ward
Cumberland County (PA)
Sheriff's Office

Administration

Council Vacancies

Web Exclusive December 2016

Downloads/Links

Elections

City council vacancies can occur in a number of ways, including a council member resigning, moving out of the city or ward in which they were elected, dying or being removed from office. Councils have several options in filling a vacant seat and must follow proper procedures when doing so.

Filling Vacancy by Appointment

One of the options a city council has in filling a vacancy is to appoint an individual to the seat. To do so, a notice of intent is required to be published not less than four and not more than 20 days before the date the council considers the appointment in accordance with Section 362.3 of the Code of Iowa. The notice must identify the vacancy, state the intention of the council to fill the vacancy by appointment and indicate the date, time and place of the meeting at which the appointment will be made. The notice must also state that the public has a right to petition for a special election.

The appointment to fill a vacancy must be made within 60 days of the date the vacancy occurred. The council may publish notice in advance if a resignation is to take effect at a future date. The council may make the appointment after the notice is published or after the vacancy occurs, whichever is later.

Anyone who the council considers for appointment is required to meet the same qualifications as a candidate seeking to run for the office. Code of Iowa Section 39.27 requires the candidate be an eligible elector and a resident of the city or ward for which the person seeks to represent. There is no required procedure for identifying candidates for appointment, other than ensuring any interested individuals are eligible for office. The city council can determine its own process for identifying potential candidates.

Filling Vacancy by Special Election

If the city council chooses to fill the vacancy by special election or must have a special election due to a petition, it may be held concurrently with any pending election (as provided by Code of Iowa Section 69.12). If it is held concurrently with a pending election, the vacancy must be filled within 90 days after the vacancy occurs. If not, the election shall be called at the earliest practical date. If the city has a primary election provision, notice to the auditor must be given at least 60 days before the special election date. For all other cities, notice to the auditor must be given at least 32 days before the special election date. If the remaining members do not constitute a quorum, the election shall be called at the earliest practical date.

Petition for Special Election After Appointment

If the city council chooses to fill a vacancy by appointment, the public can petition for a special election to fill the vacancy. The petition must be filed within 14 days after the appointment is made or the notice is published, whichever is later, and contain a sufficient number of signatures of eligible electors of the city. Below are the required number of signatures by city population:

- Less than 10,000 - At least 200 or at least the number of signatures equal to 15 percent of voters who voted for candidates for office on the ballot at the preceding regular election, whichever is fewer.
- 10,000-50,000 - At least 1,000 or at least the number of signatures equal to 15 percent of voters who voted for candidates for office on the ballot at the preceding regular election, whichever is fewer.
- More than 50,000 - At least 2,000 or at least the number of signatures equal to 10 percent of voters who voted for candidates for office on the ballot at the preceding regular election, whichever is fewer.
- In all cases, the minimum number of signatures cannot be less than 10.

If more than one vacant position was to be filled for the office in which the vacancy exists at the preceding election, the number is computed by dividing the total number of votes cast for the office by the number of seats to be filled.

Tenure of Filled Vacancy

A person appointed to fill a council vacancy serves until the next city election, unless there is an intervening special

election for that city (this was changed during the 2014 legislative session; the previous law stated appointees served until the next election, whether that election was the regular city election or state election). If a valid petition for a special election is filed, the appointment is temporary and the council shall call a special election to fill the vacancy permanently. A person elected to fill a vacancy serves the remaining balance of the term.

Lack of Quorum due to Vacancies

If there are concurrent vacancies on the council and the remaining council members do not constitute a quorum of the full membership, a special election shall be called by the county at the earliest practicable date. The remaining council members shall give notice to the county of the absence of a quorum. If there are no remaining council members, the city clerk shall give notice to the county of the absence of a council. If the office of city clerk is vacant, the city attorney shall give notice to the county of the absence of a clerk and a council.

The city clerk is authorized to make the following payments without prior approval of the council:

- For fixed charges including but not limited to freight, express, postage, water, light, telephone service or contractual services, after a bill is filed with the clerk.
- For salaries and payrolls if the compensation has been fixed or approved by the council. The salary or payroll shall be certified by the officer or supervisor under whose direction or supervision the compensation is earned.

If concurrent vacancies exist and the remaining council members do not constitute a quorum of the full membership and the office of city clerk is vacant, the county auditor of the county where the city is located shall make the payments described without prior approval of the council. The bills paid during this time shall be submitted to the city council for review and approval at the next regular meeting following payment in which a quorum of the council is present.

RESOLUTION NUMBER _____

**RESOLUTION ESTABLISHING A FUND WITHIN THE CITY'S ACCOUNTS
FUND #322 – SCENE SHOP PROJECT AND AUTHORIZING
TRANSFER OF FUNDS**

WHEREAS, the City of Cresco will be removing and possibly reconstructing the Scene Shop attached to the Cresco Theatre building; and

WHEREAS, the project may extend over several fiscal years and could cost substantial money with various revenue sources, and

WHEREAS, the City of Cresco, Iowa now needs to establish a fund to better track revenue and expenses on the Scene Shop Project, and

WHEREAS, Local Option Sales Tax of \$40,000 will be transferred from Fund #022 to pay the initial costs of the project.

BE IT RESOLVED, by the City Council of the City of Cresco, Iowa, that the following fund be established.

FUND #322 Scene Shop Project

BE IT FURTHER RESOLVED, by the City Council of the City of Cresco, Iowa, that the City Clerk be directed by the Mayor and the City Council to establish said fund and transfer \$40,000 from Fund #022 Local Option Sales Tax to Fund #322 Scene Shop Project.

PASSED AND APPROVED THIS _____ DAY OF _____, 2020.

Mayor Mark Bohle

ATTEST: _____
City Clerk Michelle Girolamo

RESOLUTION NUMBER _____

RESOLUTION AUTHORIZING THE MAYOR
TO ENTER INTO AN AGREEMENT FOR FACILITY USE
WITH HOWARD COUNTY PUBLIC HEALTH DEPARTMENT

WHEREAS, the Howard County Public Health Department desires, when deemed necessary, to establish Treatment Sites, to provide medical care to persons injured and/or displaced by the disaster or in need of mass chemoprophylaxis/vaccinations; and

WHEREAS, the City of Cresco agrees that, after meeting its emergency responsibilities to its community, it will permit the use of the Kessel Lodge building, on a temporary basis, for a treatment site.

NOW, THEREFORE, BE IT RESOLVED THAT the Mayor is authorized and directed to sign the Agreement for Facility Use with Howard County Public Health Department.

Council Person _____ moved the adoption of the foregoing Resolution Authorizing the Mayor and City Clerk to enter into an agreement with Howard County Public Health Department. Council Person _____ seconded said motion. A roll call vote was requested by the Mayor and said roll call vote resulted as follows:

Ayes: _____

Nays: _____

Absent: _____

Thereupon, the Mayor declared said Resolution duly passed and announced that the agreement dated _____ between the City of Cresco and Howard County Public Health Department is approved and that the Mayor and City Clerk are authorized to execute the agreement on behalf of the City of Cresco.

PASSED AND APPROVED THIS ____ DAY OF _____, 2020.

BY: _____
Mayor Mark Bohle

ATTEST: _____
City Clerk Michelle Girolamo

Agreement For Facility Use

This agreement is made and entered into between the **City of Cresco, Kessel Lodge**, hereinafter referred to as "**Provider**" and the **Howard County Public Health Department**, hereinafter referred to as "**County**".

Recitals

COUNTY has a responsibility to assure medical care for those injured by disaster and provide mass chemoprophylaxis/vaccinations to the population if needed.

COUNTY desires, when deemed necessary, to establish Field Treatment Sites (FTS), mass chemoprophylaxis/vaccination sites, or shelters for medically fragile, hereinafter referred to as "treatment sites", at County sites to provide medical care to persons injured and/or displaced by the disaster or in need of mass chemoprophylaxis/vaccinations.

Now, therefore, it is mutually agreed between parties as follows:

1. **PROVIDER** agrees that, after meeting its emergency responsibilities to its community, it will permit the use of the **PROVIDER** building, to the extent of its ability and upon request of **COUNTY**, on a temporary basis, for a treatment site.
2. **PROVIDER** agrees that it will, prior to releasing facility to **COUNTY** for use, evaluate the facility and secure valuable property not required for **COUNTY** activities, to the extent reasonable possible.
3. **COUNTY** agrees that it will exercise reasonable care in the conduct of its activities in such facilities and will, when provided with documented inventory and cost information, replace or reimburse the **PROVIDER** for any foods, supplies, or damage to facilities or equipment arising from the conduct of **COUNTY** activities.
4. Upon termination of use as treatment site, **COUNTY** agrees to leave the premises in their original condition.
5. A representative of **COUNTY** will meet with the designated **PROVIDER** representative periodically to evaluate the necessity for the continuation of operations and to resolve any other operational concerns.
6. Should the **PROVIDER** request that a treatment site be relocated before the end of operations, **COUNTY** agrees to relocate within 48 hours of the District's request to do so.
7. It is understood that it is the responsibility of **COUNTY** to establish, staff, maintain, and dismantle the operations of the treatment site.
8. This agreement is considered effective, auto renewing, until either party discontinues the agreement in writing, unless the facility is currently being used as a treatment site.

In witness thereof, the parties have caused this agreement to be executed, said agreement to become effective and operational upon the fixing of the last signature hereto.

**Regional Health Services of Howard County
DBA Howard County Public Health Department**

City of Cresco

Signature

Signature

Robin M. Schluter, CEO

Printed Name and Title

Printed Name and Title

Date: _____

Date: _____