

**NOTICE AND CALL OF PUBLIC MEETING**

GOVERNMENTAL BODY: THE CITY COUNCIL OF CRESCO, IOWA

DATE OF MEETING: NOVEMBER 7, 2016

TIME AND PLACE OF MEETING: 7:00 P.M. AT CRESCO CITY HALL

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: CARMAN, BOUSKA, McGEE, McCARVILLE, BRENNO

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
3. Approval of Minutes from October 17, 2016

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

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

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

1. Open Ballots for Address Changes on Yankee Avenue and Possibly Revise the Motion for the Address Changes on Yankee Avenue
2. Resolution Accepting the Annual Financial Report of the City of Cresco, Iowa for the Fiscal Year 2015-2016 and Directing the Clerk to File the Report with the Iowa Auditor of State
3. Resolution Adopting a Cafeteria Plan and Authorizing the Mayor to Sign the Plan Document
4. Kevin Bill Update on Airport and Discuss Possible Projects

COMMENTS FROM AUDIENCE:

ADJOURN:

THIS NOTICE IS GIVEN AT THE DIRECTION OF THE MAYOR PURSUANT TO CHAPTER 28A, CODE OF IOWA AND THE LOCAL RULES OF SAID GOVERNMENTAL BODY. POSTED NOVEMBER 4, 2016.

Yankee Addresses – I think all 11 residents returned their ballots. We will see what the majority want to do with address change of house number or street name. We will possibly have a motion to revise the previous motion to a different motion. This really has more of an impact to the residents affected and doesn't make a difference to the City except all the street signage that would need to be done for having two different street names and updating our maps.

AFR – this report is required to be filed with the State Auditor every year. It has already been published as required.

Cafeteria Plan – adopting the Plan Document for the cafeteria plan is recommended to be done annually to assure pretax benefits are in accordance with the IRS rules. The packet only includes a few pages – the full document (30 pages with appendixes) is available for review at City Hall.

Airport - please read the enclosed Airport Commission minutes. Kevin Bill will be here to explain the proposed extension of concrete for the apron. He will be asking how much the City would be willing to pay with the rest from either Johnsons & the Mills or from grants. I have also included some information on the grants and the timing issues. If a grant was received for the full 85% then the City would only be responsible for \$3,750 of the \$25,000. However, the work would not be able to be done until late August if we apply for a grant. I also included the potential paybacks of grants we already owe.

I have also enclosed their income statement for the current year in which you will notice the \$2200 spent on the pilot's lounge that was not budgeted for in this fiscal year and the \$1300 for the mowing expenses not budgeted in the Contractual Expenses.

Michelle

Mayor Bohle called the Cresco City Council meeting to order on October 17, 2016, at 7:00 pm at City Hall. Council Members Carman, Bouska, McGee, McCarville and Brenno were present. No council members were absent.

Carman made the motion to approve the consent agenda which included approval of the: agenda; claims; minutes of the October 3, 2016 council meeting; parade permit for Santa's Holiday Parade on November 25, 2016 for portions of 3rd Avenue and North Elm Street. Bouska seconded and it passed all ayes.

Public Works Director Freidhof reported (a) flushed all of the fire hydrants and did finish replacing 16 fire hydrants; (b) treated another tank for selenium and moved it into the storage so a sample will be sent in; (c) compost route today and still trimming trees; (d) Aaron Butikofer is the new employee starting at the sewer plant today. Seventeen applications were received and five were interviewed.

Police Chief Ruroden reported Police Officer Wade Michels is starting his second week and is getting acclimated to the department and the community.

City Clerk Girolamo reported (a) busy with health insurance renewal; (b) reviewing the draft audit report; (c) experiencing some computer issues.

Bohle reported he attended a housing seminar by Upper Explorerland and Northeast Iowa Community College. City of Cresco has already conducted a housing study. We need to find investors to come in and construct starter housing.

Freidhof sent two letters to eleven city residents on Yankee Avenue explaining there is confusion with the city house numbers on Yankee, a county named road, for the 911 system and emergency responders. Darrel Knecht from Howard County Emergency Management explained that the 911 rural addresses start with 1000 at the north edge of Howard County. The call was dispatched correctly and since it was a house number in the 1000's the ambulance automatically headed for the north end of Yankee near the Minnesota border instead of in the city limits. He feels that the best fix is to change the address thus removing any human error. Either the street name or the house numbers need to be changed. One solution would be to change only the house numbers for the 5 city residents to a 900 city number or a 9000 number to coincide with the County's 4 digit numbering system. The first 6 residents have 900 numbers and therefore may stay the same. The 2<sup>nd</sup> letter invited all eleven affected residents to the council meeting if they had questions or concerns regarding the proposed house number change for 5 residents. Amy Bouska is one of the affected residents and voiced her recommendation to change the name of the street on the city side to 11<sup>th</sup> Street East since there is not one in Howard County and therefore everyone could keep their same house number but all eleven would need to change their street address. Freidhof noted we already have confusion on 12<sup>th</sup> Avenue for the city on the south side and 90<sup>th</sup> Street for the county on the north side of the same street. No other residents were present at the meeting to voice their opinion. However we did receive vocal feedback from some of the residents including the suggestion to leave the street name the same changing the house numbers to a 900 number. McCarville made the motion to rename the west side of Yankee to 11<sup>th</sup> Street East and leave all house numbers the same. Brenno seconded the motion. McGee, Brenno and McCarville voted aye. Carman voted nay. Bouska abstained due to conflict of interest. The motion passed by majority vote.

Bouska made the motion to approve a resolution authorizing the City Clerk to renew the health insurance contract with Wellmark Blue Cross/Blue Shield. Carman seconded and it passed all ayes.

The Council reviewed options for Thor the dual purpose drug dog that has been boarded since the K9 Handler Cory Jarchow resigned in August. (1) We could continue to board Thor until Wade successfully finishes academy training in May costing over \$4,000 in boarding. Thor and Wade would both need to be trained for an additional cost and may have about 3 more useful years; (2) Sell or donate Thor to another department. Fair market value is about \$3,500-\$4,000

but doubtful we could find a buyer at Thor's age; (3) Sell Thor to Cory Jarchow who is interested in raising him as a pet. Thor would be retired and would no longer be certified as a Dual Purpose Police K9. McCarville made the motion to offer Thor to Cory Jarchow for \$2,000 with the stipulation that he would not be hired out for narcotics detection or patrol K9. Bouska seconded and it passed all ayes. The remaining cash balance in the Drug Dog Fund will be held until Wade graduates from the academy. Council will then decide whether to purchase a single purpose drug dog for approximately \$3,000 that is friendlier and could be used in the public for more drug education programs as well as narcotics detection.

Boy Scouts from Troop 261 were in attendance and were invited to ask questions of the Mayor and Council. One troop member commented that the last time he was here, the Cresco Food Technologies odor issue was discussed and asked what the status was on the project. The Mayor explained that a new filtering system has been installed to take the particulates out of the air. They are still working to reduce some odor issues.

Another troop member asked which candidate the Mayor and Council support in the Sherriff's election and their differing views on the drug problem. The Mayor did not think it would be appropriate to endorse a particular candidate at the Council meeting.

The Mayor asked if there were any other comments from the audience and there were none. The Mayor and Council thanked the Boy Scouts for attending the meeting.

Brenno made a motion to close the open session at 7:39 pm and go into closed session pursuant to Iowa Code 21.5(j) to discuss potential purchase of particular real estate. McCarville seconded and it passed all ayes.

The closed session was closed and the Council went back into open session. Carman moved to adjourn at 7:52 pm. McGee seconded and it passed all ayes. The next regular Cresco City Council meeting will be November 7, 2016 at 7:00 pm at Cresco City Hall.

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Mayor Mark Bohle

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City Clerk Michelle Girolamo

Following is a list of claims approved for payment:

ABBOTT,CHAUNCEY	RefGarRcyFin	13.62
ARBOR DAY FOUN	Dues	15.00
AUTOMATIC SYS	Supp	161.76
BAKER&TAYLOR	Lib bks	871.83
BC/BS	Insur	26,252.74
BOB'S ELECTRIC	Srvc	393.70
BODENSTEINER IMP	Supp	118.08
BROWN SUPP	Supp	1,262.00
BRUENING ROCK	Rprs	126.42
BUSS,CARMEN	ReimbTrng	68.04
BUTIKOFER,AARON	ReimbUnif	112.25
CARD CENTER	Equip,trng	2,304.16
CARDMEMBER	Lib DVDs	232.40
CARQUEST	Supp	151.42
CINTAS FIRST AID	Supp	70.04
CITY LAUNDERING	Srvc	178.06
CITY OF CRESCO	Insur,Util	2,636.74
CPU	Srvc	50.00
CRESCO SHOPPER	Ads	654.26
CRESCO TPD	Ads	277.51
CRESC UNIT METHODIST	Rent	25.00
CROELL	Concrete	933.00
CULLIGAN	Srvc	15.81
DALCO	Supp	827.21
DAN SMITH CON	RefGarRcyFinal	13.23
DECORAH NEWS	Ads	65.76
DERLEIN SCALE	Srvc	105.00
DOUGH AND JOE	Supp	20.00
EDWARDS,CAROL	ReimbMile	106.92
ELECTRIC PUMP	Equip	8,967.32
ENVIRONMENTAL RES	Supp	120.83
FAREWAY	Concessions	47.47
FENCO	Supp	57.90
GARNER,HOLLY	RefGarRcyFinal	12.32
GROUP SRVCS	Fee	240.50
H&S MOTORS	Supp	112.57
HACH	Supp	152.68
HANSON TIRE	Supp	562.70
HAWKEYE REC	Elect	6,440.11
HAWKEYE SAN	Grbg/recyl	47,081.34
HAWKINS	Supp	1,420.00
HEWETT WHSLE	Concessions	1,055.87
HOW CO	Shared LEC exps	5,282.88
HOW CO TREAS	NuisPropTax	845.47
HOW WINN SCHOOLS	Ads	75.00
IA WATER ENVIRON	Trng	60.00
IOWA ONE	Srvc	48.60
KEYSTONE LAB	Analys	2,148.20
KRAHMER, JASON	Ref Garb final	1.31
KWIK TRIP	Gas	3,082.94

LT MECHANICAL	Rprs	3,754.66
MCNABB,NICOLE	Ref FC mbrshp	88.20
MEDIACOM	Phone	205.03
MOHAWK ELECT	Rprs	172.77
NATIONAL ELEVATOR	Srvc	66.00
NE IA MOTORS	Rprs	355.35
O'HENRY'S	Unif	88.89
PAYROLL		60,300.12
PECINOVSKY,CLAIR	Srvc	660.00
PENWORTHY	Replc bks	437.09
PEPSI-COLA	Concessions	318.75
PETTY CASH	Postage,mtgs	65.41
QUILL	Supp	59.98
REICKS, RAY	Ref Garb final	4.42
RICOH	Rent	600.21
ROGNE SPRAY	Srvc	1,185.00
RUPPERT'S ACE	LED,post,supp	3,802.81
SAFETY KLEEN	Supp	198.05
SCHUMACHER ELEV	Maint	141.99
SIMS TV&ELECT	Srvc	35.00
SQUARE TRANS	Fees	15.44
STAR EQUIP	Equip	172.00
STATE HYG LAB	Analys	338.50
STOREY KEN	Supp	105.71
TECH GEEK 2.0	Srvc	29.99
TESTAMERICA	Analys	40.50
TREAS ST OF IA	Sales Tax	5,113.00
UNIVERSAL MEDIA	Supp	185.00
WALTON'S TREE	Srvc	640.00
WARD, KRIS	Ref Overpymt Final	37.45
WEBER PAPER	Supp	86.69
WENNES COMM	Ads	200.00
WINDRIDGE IMP	Supp	11.42
	GENERAL	122,585.46
	LOST PROJECT	640.00
	NUISANCE HSE	845.47
	MEDIACOM	654.74
	STREET TRUST	19.96
	CRESCO COMM FIRE	381.12
	ROAD USE	12,049.92
	EMPLOYEE BEN	5,542.15
	FC TRUST	3,304.56
	WATER	16,955.82
	WATER EQUIP REPL	240.00
	SEWER	32,097.50
	CAPITAL IMPROVE	7.60
	YARDWASTE	69.10
	EXPENDITURES	195,393.40
	Revenues 10/4-10/17/16	953,935.44

Sample

October 24, 2016

Dear Resident of Yankee Ave,

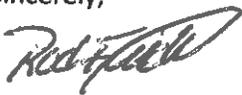
The City of Cresco has decided to give every address on Yankee Ave within the City Limits three (3) options to vote on regarding the issue with EMS and the 911 system. There are 11 addresses potentially affected by these changes and majority will rule.

See options below:

1. Change the street name from Yankee Ave to 11<sup>th</sup> St E on the west side and keep all house numbers the same. The County side would remain Yankee Avenue and the City side would be 11<sup>th</sup> St E. All eleven city residents will need to change their street address.
2. Remain Yankee Ave and change all house numbers to a 4 digit County number in the 9000's like your neighbors on the East side of Yankee. All eleven city residents will need to change their street address.
3. Remain Yankee Ave and change only the 5 house numbers that are in the 1000's to numbers in the 900's as mentioned in the Oct 5, 2016 letter.

Please **CIRCLE** the number of the option you are choosing and return to City Hall c/o Rod Freidhof by noon on November 7, 2016 the votes will be counted at the council meeting that evening.

Sincerely,



Rod Freidhof  
Public Works Director  
City of Cresco

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION ACCEPTING THE ANNUAL  
FINANCIAL REPORT OF THE CITY OF CRESCO, IOWA FOR  
THE FISCAL YEAR 2015-2016 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 2015-2016 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 7<sup>TH</sup> DAY OF NOVEMBER, 2016.

\_\_\_\_\_  
Mayor Mark Bohle

ATTEST: \_\_\_\_\_  
City Clerk Michelle Girolamo

**STATE OF IOWA**  
**2016**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2016**  
**CRESCO**  
CITY OF CRESCO, IOWA  
**DUE: December 1, 2016**

**16204500200000**  
**CITY OF CRESCO**  
**130 N PARK PLACE**  
**CRESCO, IA 52136**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

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**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,989,515		1,989,515	1,983,402
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,989,515		1,989,515	1,983,402
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	491,641	0	491,641	490,779
Licenses and permits	53,691	0	53,691	51,300
Use of money and property	77,753	2,505	80,258	76,415
Intergovernmental	730,354	0	730,354	712,470
Charges for fees and service	1,031,584	1,344,704	2,376,288	2,431,410
Special assessments	169,328	0	169,328	168,000
Miscellaneous	347,617	56,784	404,401	418,286
Other financing sources	980,288	822,100	1,802,388	1,968,510
<b>Total revenues and other sources</b>	5,871,771	2,226,093	8,097,864	8,300,572
<b>Expenditures and Other Financing Uses</b>				
Public safety	799,485	0	799,485	879,375
Public works	1,406,210	0	1,406,210	1,557,850
Health and social services	4,151	0	4,151	4,500
Culture and recreation	1,200,882	0	1,200,882	1,331,576
Community and economic development	47,823	0	47,823	65,850
General government	303,867	0	303,867	362,700
Debt service	624,492	0	624,492	625,890
Capital projects	750,734	0	750,734	784,800
<b>Total governmental activities expenditures</b>	5,137,644	0	5,137,644	5,612,541
Business type activities	0	1,115,697	1,115,697	1,349,400
<b>Total ALL expenditures</b>	5,137,644	1,115,697	6,253,341	6,961,941
Other financing uses, including transfers out	948,647	853,741	1,802,388	1,966,510
<b>Total ALL expenditures/And other financing uses</b>	6,086,291	1,969,438	8,055,729	8,928,451
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-214,520	256,655	42,135	-627,879
Beginning fund balance July 1, 2015	4,662,592	2,400,266	7,062,858	7,062,857
Ending fund balance June 30, 2016	4,448,072	2,656,921	7,104,993	6,434,978

Note - These balances do not include \$ 67,153 held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Ornt cents	Indebtedness at June 30, 2016	Amount - Ornt cents
General obligation debt	\$ 4,238,000	Other long-term debt	\$ 0
Revenue debt	\$ 574,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,780,494

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/2/2016	<input checked="" type="checkbox"/> Late Published	<input type="checkbox"/> Late Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Michelle Girolamo		563	547-3101	
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016

CITY OF CRESCO

Indicate by entering an X in the appropriate box on this sheet ONLY

GAAP

NON-GAAP = CASH BASIS

Part I	Item description	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	Taxes levied on property	1,010,150	469,665		509,700			1,989,515			1,989,515	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,010,150	469,665		509,700	0		1,989,515		T01	1,989,515	4
5	Delinquent property taxes							0			0	5
6	Total property tax	1,010,150	469,665		509,700	0	0	1,989,515		T01	1,989,515	6
7	TIF revenues							0			0	7
8	Other city taxes											
9	Utility tax replacement excise taxes											
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	19,252	8,966		9,588			37,806		T15	37,806	8
11	Permit/wager tax							0		T15	0	9
12	Gaming wager tax							0		C30	0	10
13	Mobile home tax							0		C30	0	11
14	Hotel/motel tax	41,303						0		T18	0	12
15	Other local option taxes							41,303		T18	41,303	13
16	<b>TOTAL OTHER CITY TAXES</b>	60,555	412,532		9,588	0	0	412,532		T09	412,532	14
17	<b>Section B - LICENSES AND PERMITS</b>	53,691	421,488					491,641			491,641	15
18	<b>Section C - USE OF MONEY AND PROPERTY</b>							53,691		T29	53,691	16
19	Interest	2,851	4,755					8,298			8,298	17
20	Rents and royalties	69,455			210	482		69,455	2,505	U20	10,803	18
21	Other miscellaneous use of money and property							0		U40	69,455	19
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	72,306	4,755	0	210	482	0	77,753	2,505	U20	0	20
23	<b>Section D - INTERGOVERNMENTAL</b>											21
24	Federal grants and reimbursements	908	85,143					86,051		B89	86,051	22
25	Community development block grants							0		B50	0	23
26	Housing and urban development							0		B50	0	24
27	Public assistance grants							0		B79	0	25
28	Payment in lieu of taxes							0		B30	0	26
29	<b>Total Federal grants and reimbursements</b>	908	85,143	0	0	0	0	86,051	0		86,051	27
30												28
31												29
32												30
33												31
34												32
35												33
36												34
37												35
38												36
39												37
40												38
												39
												40

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REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 - Continued										CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Part I	Line No.	Item description	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
	81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81	
	82	Transit											82	
	83	Cable TV											83	
	84	Internet											84	
	85	Telephone											85	
	86	Housing authority											86	
	87	Storm water											87	
	88	Other:											88	
	89	Nursing home											89	
	90	Police service fees	846						846			846	90	
	91	Prisoner care											91	
	92	Fire service charges	1,075						1,075			1,075	92	
	93	Ambulance charges											93	
	94	Sidewalk street repair charges											94	
	95	Housing and urban renewal charges											95	
	96	River port and terminal fees											96	
	97	Public scales											97	
	98	Cemetery charges											98	
	99	Library charges	199						199			199	99	
	100	Park, recreation, and cultural charges	431,120						431,120			431,120	100	
	101	Animal control charges	1,115						1,115			1,115	101	
	102	Other charges - Specify	70				770		840			840	102	
	103	Capital Improvements-Water/Sewer/Stormwater								57,316		57,316	103	
	104	TOTAL CHARGES FOR SERVICE	1,030,814	0	0	0	770	0	1,031,584	1,344,704		2,376,288	104	
	105												105	
	106	Section F - SPECIAL ASSESSMENTS					169,328		169,328		U01	169,328	106	
	107	Section G - MISCELLANEOUS											107	
	108	Contributions	15,698	36,061					51,759			51,759	108	
	109	Deposits and sales/fuel tax refunds	5,684				70,054		75,738		U99	75,738	109	
	110	Sale of property and merchandise	66,754						66,754	8,275		75,029	110	
	111	Fines	16,099				6,772		22,871	3,083		25,954	111	
	112	Internal service charges									U30		112	
	113	Other miscellaneous - Specify											113	
	114	Reimbursements	65,657						65,657		NR	65,657	114	
	115	Principal on Revolving Loan Fund	33,827						33,827	45,426		79,253	115	
	116		31,011						62,022			62,022	116	
	117												117	
	118												118	
	119												119	
	120	TOTAL MISCELLANEOUS	169,892	100,899	0	0	76,828	0	347,619	56,784		404,403	120	

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 - Continued										CITY OF CRESCO		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Part I	Line No.	Item description	General (e)	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15, 16, 22</b>											121
	122	<b>/1, 104, 106, and 120)</b>	2,529,982	1,576,089	0	538,006	247,406	0	4,891,483	1,403,993		6,295,476	121
	123	<b>Section H - OTHER FINANCING SOURCES</b>											122
	124	Proceeds of capital asset sales							0		NR	0	123
	125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	124
	126	Proceeds of anticipatory warrants or other short-term debt							0		NR	0	125
	127	Regular transfers in and interfund loans	830,632	15,000		90,656	44,000		980,288	822,100	A89	1,802,388	126
	128	Internal TIF loans and transfers in							0			0	127
	129								0			0	128
	130								0			0	129
	131	<b>TOTAL OTHER FINANCING SOURCES</b>	830,632	15,000	0	90,656	44,000	0	980,288	822,100		1,802,388	130
	132	<b>TOTAL REVENUES except for beginning balances</b>											131
	133	<b>(Sum of lines 121 and 131)</b>	3,360,614	1,591,089	0	628,662	291,406	0	5,871,771	2,226,093		8,097,864	132
	134	Beginning fund balance July 1, 2015	2,144,505	1,666,529		38,979	812,579		4,662,592	2,400,266		7,062,858	133
	135	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>											134
	136	<b>(Sum of lines 132 and 134)</b>	5,505,118	3,257,618	0	667,641	1,103,985	0	10,534,363	4,626,359		15,160,722	135
	137												136
	138												137
	139												138
	140												139
	141												140
	142												141
	143												142
	144												143
	145												144
	146												145
	147												146
	148												147
	149												148
	150												149
	151												150
	152												151
	153												152
	154												153
	155												154
	156												155
	157												156
	158												157
	159												158

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016

CITY OF CRESCO

GAAP

NON-GAAP = CASH BASIS

Part II	Line No.	Item description	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)	Code	GRAND TOTAL (Sum of col. (g) and (h)) (i)	Line No.
	1	<b>Section A — PUBLIC SAFETY</b>											1
	2	Police department/Crime prevention — Current operation	511,451						511,451		E62	511,451	2
	3	Purchase of land and equipment	46,820						46,820		G62	46,820	3
	4	Construction									F62		4
	5	Jail — Current operation	48,135						48,135		E04	48,135	5
	6	Purchase of land and equipment									G04		6
	7	Construction									F04		7
	8	Emergency management — Current operation	17,739						17,739		E89	17,739	8
	9	Purchase of land and equipment									G89		9
	10	Flood control — Current operation									E59		10
	11	Purchase of land and equipment									G59		11
	12	Construction									F59		12
	13	Fire department — Current operation	77,027						77,027		E24	77,027	13
	14	Purchase of land and equipment									G24		14
	15	Construction		97,847					97,847		F24	97,847	15
	16	Ambulance — Current operation									E32		16
	17	Purchase of land and equipment									G32		17
	18	Building inspections — Current operation									E66		18
	19	Purchase of land and equipment									G66		19
	20	Construction									F66		20
	21	Miscellaneous protective services — Current operation									E66		21
	22	Purchase of land and equipment									G66		22
	23	Construction									F66		23
	24	Animal control — Current operation	466						466		E32	466	24
	25	Purchase of land and equipment									G32		25
	26	Construction									F32		26
	27	Other public safety — Current operation									E89		27
	28	Purchase of land and equipment									G89		28
	29												29
	30												30
	31												31
	32												32
	33												33
	34												34
	35												35
	36												36
	37												37
	38												38
	39												39
	40	<b>TOTAL PUBLIC SAFETY</b>	<b>701,638</b>	<b>97,847</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>799,485</b>			<b>799,485</b>	<b>40</b>

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 - Continued										CITY OF CRESCO		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Part II	Line No.	Item description	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)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
	41	<b>Section B — PUBLIC WORKS</b>											41
	42	Roads, bridges, sidewalks — Current operation	80,590	397,452					478,042		E44	478,042	42
	43	Purchase of land and equipment							0		G44	0	43
	44	Construction							0		F44	0	44
	45	Parking meter and off-street — Current operation		98,185					98,185		E60	98,185	45
	46	Purchase of land and equipment							0		G60	0	46
	47	Construction							0		F60	0	47
	48	Street lighting — Current operation	145,603	2,839					149,442		E44	149,442	48
	49	Traffic control safety — Current operation		15,513					15,513		E44	15,513	49
	50	Purchase of land and equipment							0		G44	0	50
	51	Construction							0		F44	0	51
	52	Snow removal — Current operation							0		E44	0	52
	53	Purchase of land and equipment		30,757					30,757		G44	30,757	53
	54	Highway engineering — Current operation		5,989					5,989		E44	5,989	54
	55	Purchase of land and equipment							0		G44	0	55
	56	Construction							0		F44	0	56
	57	Street cleaning — Current operation							0		E81	0	57
	58	Purchase of land and equipment							0		G81	0	58
	59	Airport (if not an enterprise) — Current operation							0		E01	0	59
	60	Purchase of land and equipment	33,755						33,755		G01	33,755	60
	61	Construction							0		F01	0	61
	62	Garbage (if not an enterprise) — Current operation	575,764						575,764		E81	575,764	62
	63	Purchase of land and equipment							0		G81	0	63
	64	Construction							0		F81	0	64
	65	Other public works — Current operation	1,601	17,162					18,763		E89	18,763	65
	66	Purchase of land and equipment							0		G89	0	66
	67	Construction							0		F89	0	67
	68								0			0	68
	69								0			0	69
	70								0			0	70
	71								0			0	71
	72								0			0	72
	73								0			0	73
	74								0			0	74
	75								0			0	75
	76								0			0	76
	77								0			0	77
	78								0			0	78
	79								0			0	79
	80	<b>TOTAL PUBLIC WORKS</b>	838,313	567,997		0	0	0	1,406,210			1,406,210	80

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 - Continued										CITY OF CRESCO		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Part II	Line No.	Item description	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)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
	81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
	82	Welfare assistance — Current operation											82
	83	Purchase of land and equipment											83
	84	City hospital — Current operation											84
	85	Purchase of land and equipment											85
	86	Construction											86
	87	Payments to private hospitals — Current operation											87
	88	Health regulation and inspections — Current operation											88
	89	Purchase of land and equipment											89
	90	Construction											90
	91	Water, air, and mosquito control — Current operation											91
	92	Purchase of land and equipment											92
	93	Construction											93
	94	Community mental health — Current operation											94
	95	Purchase of land and equipment											95
	96	Construction											96
	97	Other health and social services — Current operation	4,151						4,151				97
	98	Purchase of land and equipment											98
	99	Construction											99
	100												100
	101												101
	102												102
	103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	4,151	0	0	0	0	0	4,151			4,151	103
	104												104
	105												105
	106												106
	107												107
	108												108
	109												109
	110												110
	111												111
	112												112
	113												113
	114												114
	115												115
	116												116
	117												117
	118												118
	119												119
	120												120

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 - Continued										CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	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)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
<b>Section D -- CULTURE AND RECREATION</b>														
121	Library services -- Current operation		1,350					266,169		E52	266,169	121		
122	Purchase of land and equipment	264,919						0		G52	0	122		
123	Construction							0		F52	0	123		
124	Museum, band, theater -- Current operation							0		E61	0	124		
125	Purchase of land and equipment	267,540						267,540		G61	267,540	125		
126	Parks -- Current operation		5,000					0		E61	0	126		
127	Purchase of land and equipment	108,270						113,270		G61	113,270	127		
128	Construction							0		E61	0	128		
129	Recreation -- Current operation							0		F61	0	129		
130	Purchase of land and equipment	533,848	12,052					545,900		E61	545,900	130		
131	Construction	5,368						5,368		G61	5,368	131		
132	Cemetery -- Current operation							0		F61	0	132		
133	Purchase of land and equipment							0		E03	0	133		
134	Community center, zoo, marina, and auditorium							0		G03	0	134		
135	Other culture and recreation	2,635						2,635		E61	0	135		
136	Purchase of land and equipment							0		E61	2,635	136		
137	Construction							0		G61	0	137		
138	TIF Rebates							0		F61	0	138		
139	<b>TOTAL CULTURE AND RECREATION</b>	1,182,480	18,402		0	0	0	1,200,882			1,200,882	139		
<b>Section E -- COMMUNITY AND ECONOMIC DEVELOPMENT</b>														
140	Community beautification -- Current operation							4,066		E89	4,066	140		
141	Purchase of land and equipment	4,066						0		G89	0	141		
142	Economic development -- Current operation	30,214						30,214		E89	30,214	142		
143	Purchase of land and equipment							0		G89	0	143		
144	Housing and urban renewal -- Current operation	10,954						10,954		E50	10,954	144		
145	Purchase of land and equipment							0		G50	0	145		
146	Construction							0		F50	0	146		
147	Planning and zoning -- Current operation	640						640		E29	640	147		
148	Purchase of land and equipment							0		G29	0	148		
149	Other community and economic development -- Current operation	1,949						1,949		E89	1,949	149		
150	Purchase of land and equipment							0		G89	0	150		
151	Construction							0		F89	0	151		
152	TIF Rebates							0		E89	0	152		
153	TIF Rebates							0		E89	0	153		
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	47,823	0	0	0	0	0	47,823			47,823	154		
155												155		
156												156		
157												157		
158												158		

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

**CITY OF CRESCO**

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 - Continued

NON-GAAP = CASH BASIS

GAAP

Line No.	Item description	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)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	16,668						16,668		E29	16,668	160
161	Purchase of land and equipment							0		G28	0	161
162	Clerk, Treasurer, financial administration — Current operation	156,051	1,617					157,668		E23	157,668	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,173						4,173		E88	4,173	164
165	Purchase of land and equipment							0		G88	0	165
166	Legal services and city attorney — Current operation	706						706		E25	706	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,983						17,983		E31	17,983	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	60,483						60,483		E88	60,483	171
172	Other general government — Current operation	46,186						46,186		E88	46,186	172
173	Purchase of land and equipment							0		G88	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	<b>302,250</b>	<b>1,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303,867</b>			<b>303,867</b>	<b>176</b>
177	<b>Section G — DEBT SERVICE</b>											
178					624,492			624,492			624,492	177
179								0			0	178
180								0			0	179
181								0			0	180
182	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>624,492</b>	<b>0</b>	<b>0</b>	<b>624,492</b>			<b>624,492</b>	<b>182</b>
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											
184	Granger Road Street Assessment Project					692,393		692,393			692,393	184
185	150th Celebration					56,341		56,341			56,341	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,734</b>	<b>0</b>	<b>750,734</b>			<b>750,734</b>	<b>187</b>
188	<b>Section I — TIF CAPITAL PROJECTS — Specify</b>											
189								0			0	188
190								0			0	189
191								0			0	190
192	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>191</b>
193	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,734</b>	<b>0</b>	<b>750,734</b>			<b>750,734</b>	<b>193</b>
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>3,076,655</b>	<b>685,763</b>	<b>0</b>	<b>624,492</b>	<b>750,734</b>	<b>0</b>	<b>5,137,644</b>			<b>5,137,644</b>	<b>194</b>
195	(Sum of lines 40, 80, 103, 138, 154, 176, 182, 193)											195
196												196

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 - Continued										CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation								406,481	E91	406,481	198		
199	Purchase of land and equipment								21,952	G91	21,952	199		
200	Construction													
201	Sewer and sewage disposal — Current operation													
202	Purchase of land and equipment								578,764	E80	578,764	201		
203	Construction													
204	Electric — Current operation													
205	Purchase of land and equipment													
206	Construction													
207	Gas Utility — Current operation													
208	Purchase of land and equipment													
209	Construction													
210	Parking — Current operation													
211	Purchase of land and equipment													
212	Construction													
213	Airport — Current operation													
214	Purchase of land and equipment													
215	Construction													
216	Landfill/Garbage — Current operation													
217	Purchase of land and equipment													
218	Construction								30,479	E81	30,479	215		
219	Hospital — Current operation													
220	Purchase of land and equipment													
221	Construction													
222	Transit — Current operation													
223	Purchase of land and equipment													
224	Construction													
225	Cable TV, telephone, Internet — Current operation													
226	Purchase of land and equipment													
227	Housing authority — Current operation													
228	Purchase of land and equipment													
229	Construction													
230	Storm water — Current operation													
231	Purchase of land and equipment													
232	Construction													
233														
234														
235														
236														

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 - Continued										CITY OF CRESCO		GAAP		NON-GAAP = CASH BASIS	
Part II	Line No.	Item description	General (e)	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)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
	237	Section I — BUSINESS TYPE ACTIVITIES -- Cont.											237		
	238	Other business type — Current operation											238		
	239	Purchase of land and equipment											239		
	240	Construction											240		
	241												241		
	242	Enterprise Debt Service											242		
	243	Enterprise Capital Projects											243		
	244	Enterprise TIF Capital Projects											244		
	245	Internal service funds — Specify											245		
	246												246		
	247												247		
	248												248		
	249												249		
	250												250		
	251	TOTAL BUSINESS TYPE ACTIVITIES											251		
	252												252		
	253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,076,655	685,763	0	624,492	750,734	0	5,137,644	1,115,697		6,253,341	253		
	254	Section J — OTHER FINANCING USES INCLUDING											254		
	255	TRANSFERS OUT											255		
	255	Regular transfers out	121,312	827,335					948,647	853,741	NE	1,802,388	255		
	256	Internal TIF loans/repayments and transfers out							0			0	256		
	257												257		
	258	TOTAL OTHER FINANCING USES	121,312	827,335	0	0	0	0	948,647	853,741		1,802,388	258		
	259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,197,967	1,513,098	0	624,492	750,734	0	6,086,291	1,969,438		8,055,729	259		
	260	Ending fund balance June 30, 2016:											260		
	261	Governmental:											261		
	262	Nonspendable											262		
	263	Restricted							0			0	263		
	264	Committed							2,090,920			2,090,920	264		
	265	Assigned	86,750	50,000		43,149	353,251		136,750			136,750	265		
	266	Unassigned	180,039						180,039			180,039	266		
	267	Total Governmental	2,307,152	1,744,520	0	43,149	353,251	0	2,040,363			2,040,363	267		
	268	Proprietary							4,448,072			4,448,072	268		
	269	Total ending fund balance June 30, 2016	2,307,152	1,744,520	0	43,149	353,251	0	4,448,072	2,656,921		2,656,921	269		
	270	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,505,119	3,257,618	0	667,641	1,103,985	0	10,534,363	4,626,359		15,160,722	270		
	271												271		
	272												272		

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CRESCO**  
 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, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 48,135
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

**Part IV SALARIES AND WAGES**  
 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.

Total salaries and wages paid.....	Z00 \$	Amount - Omit cents 1,460,766
------------------------------------	--------	----------------------------------

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 628,000	29U	39U 54,000	49U	49U	49U 574,000	49U	189 15,890
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. G.O. Bonds	19U 4,753,000	29U	39U 515,000	49U 4,238,000	49U	49U	49U	189 107,542
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	5,381,000	0	569,000	4,238,000	0	574,000	0	123,432

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$	
Outstanding as of JUNE 30, 2016	64V \$	

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>	Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016		
Actual valuation -- January 1, 2014	\$	175,609,879
		x .05 = \$
		8,780,494

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>	Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)

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.	W01 \$	W31 \$	W81		
	144,880			7,027,256	7,172,146
REMARKS	V98				

RESOLUTION NUMBER \_\_\_\_\_

**RESOLUTION ADOPTING A CAFETERIA PLAN AND  
AUTHORIZING THE MAYOR TO SIGN THE PLAN DOCUMENT**

WHEREAS, the City of Cresco is adopting this Cafeteria Plan under the terms and conditions set forth in this Plan Document; and

WHEREAS, the original Effective Date of this Cafeteria Plan was July 1, 2009 and the Effective Date of this Plan Document is January 1, 2017; and

WHEREAS, the City of Cresco intends that this Plan qualifies as a Cafeteria Plan under Section 125 of the Internal Revenue Code.

NOW, THEREFORE, BE IT RESOLVED THAT the Mayor is authorized and directed to sign the written Plan Document.

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 Plan Document is approved and that the Mayor is authorized to execute the Plan Document on behalf of the City of Cresco.

PASSED AND APPROVED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2016.

BY: \_\_\_\_\_  
Mayor Mark Bohle

ATTEST: \_\_\_\_\_  
City Clerk Michelle Girolamo

# Article I: Table of Contents

<b>Article I</b>	<b>Table Of Contents</b>	<b>Article VI</b>	<b>Elections</b>
<b>Article II</b>	<b>Purpose</b>	6.01	Available Benefits
2.01	Creation and Title	6.02	Election Maximum Amounts
2.02	Effective Date	6.03	Failure to Elect
2.03	Purpose	6.04	Effective Periods for Elections
<b>Article III</b>	<b>Definitions</b>	6.05	Change in Status Events
3.01	Change in Status Event	6.06	Non-Discrimination
3.02	Code	<b>Article VII</b>	<b>Contributions</b>
3.03	Compensation	7.01	Employer Contributions
3.04	Dependent	7.02	Employee Salary Reductions
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3.07	Employee	<b>Article VIII</b>	<b>Records and Reports</b>
3.08	Employer	8.01	Responsibility
3.09	Enrollment Communication	8.02	Examination of Records
3.10	Participant	<b>Article IX</b>	<b>Plan Termination</b>
3.11	Plan Year	9.01	Plan Termination
3.12	Qualified Benefits Plan	9.02	Rights to Terminate
3.13	Spouse	<b>Article X</b>	<b>Plan Construction</b>
<b>Article IV</b>	<b>Administration</b>	10.01	Taxation
4.01	Employer's Duties	10.02	Adoption by Related Organizations
4.02	Information to be Provided to the Employer	10.03	Uniform Exercise of Powers
4.03	Interpreting Plan Terms	10.04	Construction
4.04	Misstatements	10.05	Entire Document
4.05	Review Procedures	10.06	Severability
4.06	Rules Apply Uniformly	10.07	Benefits Provided through Third Parties
4.07	Facility of Payment	10.08	Rights Against the Employer
4.08	Information to be Furnished	10.09	Successor-Businesses
4.09	Medical Child Support Orders	<b>Article XI</b>	<b>Plan Adoption and Schedule</b>
<b>Article V</b>	<b>Eligibility and Participation</b>	11.01	Employer Adoption
5.01	Eligibility Requirements	11.02	Plan Year
5.02	Current Employees at the Time of Plan Inception	11.03	Effective Date
5.03	New Employees	11.04	Eligible Employee
5.04	Re-Employment of Former Employees	11.05	Commencement of Participation
5.05	Becoming a Participant	11.06	Qualified Benefits Plans
5.06	Notification to Employees		
5.07	Termination of Participation		
5.08	Family Medical Leave Act		
5.09	Uniformed Services Employment & Reemployment Rights Act (USERRA)		
5.10	Layoff, Leave of Absences and Sabbaticals		

## Article II: Purpose

- 2.01 **Creation and Title.** The Employer adopts this Cafeteria Plan as indicated by the Employer signature in Article XI - 11.01, and creates this Cafeteria Plan under the terms and conditions set forth in this Plan Document as well as through the Enrollment Communications that are expressly incorporated by reference into this Plan Document and described in Article XI - 11.06.
- 2.02 **Effective Date.** The original Effective Date of this Cafeteria Plan and the Effective Date of this Plan Document are identified on the Plan Schedule, see Article XI.
- 2.03 **Purpose.** The Plan allows Participants to elect between cash Compensation or certain nontaxable Qualified Benefits Plans maintained by the Employer as identified on the Plan Schedule, see Article XI. The Employer intends that this Plan qualify as a Cafeteria Plan under Section 125 of the Internal Revenue Code. Notwithstanding any term in this Plan Document, if any term is found to be in conflict with federal or state law, the term will automatically be amended to comply with the federal or state law.

## Article III: Definitions

- 3.01 **Change in Status Event.** A Change in Status Event allows a Participant to revoke or change his/her pre-tax election during the Plan Year, and outside of the scheduled open Enrollment period. The Employer allows all of the Change in Status Events published by the IRS for this type of Plan under 26 CFR 1.125-4, as amended. A Participant who becomes eligible under the Health Insurance Portability & Accountability Act of 1996 ("HIPAA") for coverage under an accident or health benefit offered by the Employer will be allowed to make a consistent election, or election change under this Plan.
- 3.02 **Code.** The Internal Revenue Code of 1986, as amended from time to time.
- 3.03 **Compensation.** All the earned income, salary, wages and other earnings paid by the Employer to a Participant during a Plan Year, including any amounts contributed by the Employer pursuant to a salary reduction agreement which are not includable in gross income under Sections 125, 402(g)(3), 402(h), 403(b) or 457(b) of the Internal Revenue Code.
- 3.04 **Dependent.** For the purpose of the tax advantages available under this Plan, a Dependent is an individual who is a dependent of a Participant within the meaning of Section 152(a) of the Internal Revenue Code, and any child of the Participant to whom IRS Rev. Proc. 2008-48 applies (regarding certain children of divorced or separated parents who receive more than half of their support for the calendar year from one or both parents and are in the custody of one or both parents for more than half of the calendar year). For the purposes of the tax advantages available under Qualified Benefit Plans that provide accident and health benefits as defined under Sections 105 and 106 of the Code, a Dependent is determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof and includes any child (as defined in Code § 152(f)(1)) of the Participant who at the end of the taxable year has not attained age 27.
- 3.05 **Effective Date.** The date specified in the Plan Schedule, see Article XI, on which the Plan was first effective, and the date that this Plan Document is in effect.

# Article XI Plan Adoption and Schedule

11.01 **Employer Adoption.** By signing this Plan Document, the Employer identified below represents that it has formally adopted this Cafeteria Plan.

Employer: City of Cresco

By: \_\_\_\_\_

Printed: Mark Bahle

Title: Mayor

11.02 **Plan Year.** The Plan Year is from

January 1, 2017 to  
December 31, 2017.

The Plan will continue to renew and operate on this 12 consecutive month Plan Year unless changed by the Plan Sponsor.

There is a short Plan Year beginning

\_\_\_\_\_, 20\_\_\_\_ and ending

\_\_\_\_\_, 20\_\_\_\_.

(If left blank, there is no short Plan Year.)

11.03 **Effective Date.** This Cafeteria Plan was

originally effective on July 1,

2009. This Cafeteria Plan has been

created or restated by this Plan Document

effective January 1, 2017.

11.04 **Eligible Employee.** An Employee who meets the definition of an Eligible Employee, 3.06, and the requirements in 11.04, can enroll in this Plan by completing the process outlined in the Enrollment Communications.

An Eligible Employee must be regularly scheduled to work 40 hours per week in order to enroll in this Plan. Part-time Employees working fewer hours are not Eligible Employees.

## Description of Excluded Employees

Union. Employees who are included in the unit of Employees covered by a collective bargaining agreement between the Employer and Employee representatives, provided benefits were the subject of good faith bargaining and two percent or less of the Employees of the Employer who are covered pursuant to that agreement are professionals (as defined in Treasury regulation Section 1.410(b)-9).

For this purpose, the term "Employee Representatives" does not include any organization more than half of whose members are Employees who are owners, officers, or executives of the Employer.

Excluded  
 Eligible  
 Not applicable

Seasonal Employees regularly working less than

12 months within a year.

Excluded  
 Eligible  
 Not applicable

Employees under 18 years of age.

Excluded  
 Eligible  
 Not applicable

11.05 **Commencement of Participation.** An Eligible Employee can enroll in this Plan at the annual open Enrollment period or upon completion of the employment requirement identified below:

No wait, on the date of hire  
 30 days after the date of hire  
 60 days after the date of hire  
 90 days after the date of hire  
 First of the month after the date of hire  
 First of the month after 30 days of continuous employment  
 First of the month after 60 days of continuous employment  
 Other \_\_\_\_\_

11.06 **Qualified Benefits Plans.** The Plan Documents and Summary Plan Descriptions identified in the chart below are expressly incorporated by reference into this Plan Document and provide specific description of each of the benefits available through the Plan, including the periods during which the benefits are provided (the periods of coverage if different from the Plan Year for this Plan), and the Plan's rules governing participation.

The following Plans are offered under this Cafeteria Plan:

Check if offered under this Plan:	Qualified Benefits Plans	Available Plan Documents or Summary Plan Description (SPD)
<input checked="" type="checkbox"/>	Medical or Medical-Related Premium for a group health plan. (This can include an imbedded or standalone dental/vision plan.)	A Medical or Medical-Related Premium SPD will be provided by the Employer within 90 days of Enrollment and upon request.
<input type="checkbox"/>	Health Savings Account (HSA)*	Details will be provided in the Enrollment Communication.
<input type="checkbox"/>	Non-Employer-Sponsored Premium Account Plan for individual health plans (NESP).	See Appendix A.
<input checked="" type="checkbox"/>	Medical or Medical-Related Expense Reimbursement Benefit (Health FSA).	See Appendix B. A Medical or Medical-Related Expense Reimbursement Benefit SPD will be provided by the Employer within 90 days of Enrollment and upon request.
<input type="checkbox"/>	Non-Excepted Medical or Medical-Related Expense Reimbursement Benefit (Health FSA)	See Appendix D. A non-excepted Medical or Medical-Related Expense Reimbursement Benefit SPD will be provided by the Employer within 90 days of enrollment and upon request.
<input checked="" type="checkbox"/>	Dependent Care Benefit.	See Appendix C.
<input type="checkbox"/>	Supplemental Insurance (Voluntary Indemnity Plans).	Details will be provided in the Enrollment Communication.
<input checked="" type="checkbox"/>	Disability Insurance Premium (Employee Only) - Pre-taxing Employee contributions will make benefits paid taxable compensation.	Details will be provided in the Enrollment Communication.
<input checked="" type="checkbox"/>	Voluntary/Group Term Life Insurance **	Details will be provided in the Enrollment Communication.

**NOTES**

\*A Participant is required to make an election before the start of the Plan Year, or before the first day of his/her coverage, showing the amount contributed to an HSA tax free under this Plan. A Participant will be able to change his/her HSA election for any month in the Plan Year regardless of whether the Employee can show a Change in Status Event.

\*\* The cost of excess coverage as determined in Table I, published by the IRS, a will be imputed income. Excess coverage is any amount over a \$50,000 benefit.

**Cresco Airport Meeting**  
Meeting on November 2nd, 2016

Kevin Bill called the meeting to order at 5:15 pm at the Cresco Airport.

Attendance was taken- Gerry Ferrie, Kevin Bil, Joseph Lawrence, Romane Matthias were present. Visitors in attendance were Clair Pecinovsky- Airport Manager, Steve McCarville- City Council member, Josh Ferrie, and Joel Merrick. Kim Bentz was absent.

A copy of the September 14th meeting minutes were sent to each of the members for their review, Gerry Ferrie made a motion to approve minutes from the last meeting and was seconded by Romane Mathias, motion carried.

Old Business:

Ellen Church picture: Each member thought the picture was a nice addition to the airport lounge area.

Lynn Johnson's Ag operation taxiway apron proposal update, Josh Ferrie came representing Art's Milling and Joel Merrick from Farmers Mill both in Protivin came to talk about proposed plans for future use of hangar area for Lynn's spraying operation. Josh talked about the possibility of adding on to his existing west hangar, attaching to the west side and possibly on the south of the building as well. But before doing any of that they are wanting to do the apron work. They want to add on to the apron to have easier access to the taxiway and runway. Josh put marking flags out and took measurement for the area to be concreted, the new extension pad (32feet by 32feet) plus new taxi way for the operation would run \$23,000.00 to \$25,000.00, we talked about grant applications, we also talked with Steve McCarville about what the City would be willing to contribute to the project, Josh and Joel stated Lynn is also willing to contribute to the project, and it sounded like the mills may also contribute to get the project completed. A picture of the proposed project will be given to Michelle so she can distribute it to the City Council members, Kevin is planning to go to the council meeting on Monday evening to talk about the project. The Commission is in favor of this project if we can figure out the funding.

The commission finished filling out the budget worksheet from the City for this next fiscal year, the commission will get this in to Michelle the next few days.

We also talked about the 5 year plan for the airport and filled out a plan to submit to City Council.

New Business:

Gerry Ferrie's commission position is up for renewal at the end of the year, Michelle will be advertising for the position. He stated he would be willing to remain if no one is found.

The next Airport Commission meeting was set for November 16th, 2016 at 5:15pm

Gary Ferrie made a motion, seconded by Romaine Matthias to adjourn meeting, at 6:45 PM, motion carried.

# Aerial Map



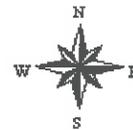
©2016 AgriData, Inc.

map center: 43° 22' 5.18, -92° 7' 58.99



Maps Provided By:  
**surety**  
CUSTOMER ONLINE MAPPING  
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**27-99N-11W**  
**Howard County**  
**Iowa**



11/2/2016

Field borders provided by Farm Service Agency as of 5/21/2008.

100 yards

23,000 - 25,000  
if add on to shed or load  
west of shed



# Airport State Funding

## Application Instructions Continued Fiscal Year 2016

**Airport development/maintenance projects:** Eligible projects generally include planning and improvements related to enhancing airport safety, capacity, security and environmental concerns. Projects are eligible for up to 85% state share with no maximum amount; however, local participation will be considered when prioritizing projects. Projects for new development must be shown on an airport layout plan, and the airport must have a security plan in place for a security related project. Examples of eligible projects:

- runway, apron and taxiway construction and rehabilitation
- airfield drainage
- airfield lighting and signing
- navigation and communication aides
- security related projects such as lighting and access control
- fuel facility installations and upgrades
- land acquisition
- obstruction removal (make sure your approaches are clear 20:1)
- airport entrance signage (match 50%)
- pavement maintenance (joint cleaning and sealing - match 70%)
- planning such as airport layout plans (ALPs), master plans, land use and zoning, and multi-jurisdictional feasibility studies

**General Aviation Vertical Infrastructure (GAVI):** Projects are eligible for up to 85% state share. Local participation will be considered when prioritizing projects. Eligible projects include construction and renovation of airport terminals, hangars, and maintenance buildings. GAVI grants are available only to general aviation airports. Routine maintenance of buildings and minor renovation projects are not eligible. Both new and rehabilitation projects will be considered each year. Include specific justification, such as a documented waiting list, with the application. The form is available on the Office of Aviation website:

<http://www.iowadot.gov/aviation/legislative/stateapplicationpage.html>

Maximum funding per project for FY 2016: new construction \$150,000 and rehabilitation \$75,000.

**Commercial Service Vertical Infrastructure (CSVI):** Eligible projects include construction and major renovation of terminals, hangars, and maintenance buildings at commercial service airports. Applications for FY 2016 should be for specific projects that the airport will initiate in FY 2016. The form is available on the office of aviation website: <http://www.iowadot.gov/aviation/legislative/stateapplicationpage.html>

**Immediate Safety Enhancements (ISE):** Applications are accepted throughout the year for safety and emergency repairs that arise during the year or are recommended by the airport inspector as a result of an airport inspection. State share is 70% of the project up to a maximum of \$10,000. The form is available on the Office of Aviation website: <https://forms.iowadot.gov/FormsMgt/External/291119.doc>

**Land Use and Comprehensive Planning:** If the city and county have older ordinances or do not have airport zoning, grants are available to assist sponsors in developing or updating current airport zoning ordinances. State share is 85% up to a maximum of \$25,000 for zoning ordinances. An agreement must be in place prior to planning activities taking place; however, there will be no reimbursement for costs until the new ordinance is enacted.

Applications are available on the Office of Aviation website at:

<https://forms.iowadot.gov/FormsMgt/External/291118.doc>.

Submit with the annual application. Applications submitted at other times of the year may be approved subject to available funding.

**Windsocks:** Windsocks are available to public use airports and may be ordered through the annual application process or at any time by contacting Mike Marr at 515-239-1468 or via email: [Michael.Marr@dot.iowa.gov](mailto:Michael.Marr@dot.iowa.gov).

Applications Due in May. Awarding in late July or August. Project must be under obligation within 12 months. Only Expenses incurred after grant award is signed are eligible for reimbursement.

Grant Purpose	Grant Yr	Grant Amt	Prorate for each yr based on 20 yrs	# yrs		Amt applied	Amt to be returned	TOTAL
				applied (2016)	remain			
Engr Svcs New Runway	1997	82,483	4,124.15	19	1	78,358.85	4,124.15	82,483
Paving	2008	210,000	10,500.00	8	12	84,000.00	126,000.00	210,000
Paving repairs	2012	8,400	420.00	4	16	1,680.00	6,720.00	8,400
Rehab North ramp	2012	14,232	711.60	4	16	2,846.40	11,385.60	14,232
Master Plan update	2013	42,000	2,100.00	3	17	6,300.00	35,700.00	42,000
Tree removal	2013	2,765	138.25	3	17	414.75	2,350.25	2,765
Pad maintenance	2014	10,500	525.00	2	18	1,050.00	9,450.00	10,500
Rehab hanger & constr								
pilot lounge	2016	15,919	795.95	0	20	0.00	15,919.00	15,919
<b>TOTAL</b>		<b>386,299</b>	<b>19,314.95</b>			<b>174,650.00</b>	<b>211,649.00</b>	<b>386,299</b>

The feasibility study in 2002-2004 for \$75,000 would not be included in the payback.

CITY OF CRESCO  
REVENUE & EXPENSE REPORT  
CALENDAR 10/2016, FISCAL 4/2017

*4 months*

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	% SPENT
-----					
AIRPORT DEPARTMENT					
001-280-4310	RENT - AIRPORT LAND			21,330.00	
001-280-4311	RENT - AIRPORT HANGER	1,200.00	2,880.00	6,465.00	44.55
001-280-4833	TR PROP TAX-EE BENEFITS	40.19	206.00	800.00	25.75
	TOTAL REVENUE	1,240.19	3,086.00	28,595.00	10.79
		=====	=====	=====	=====
	AIRPORT TOTAL	1,240.19	3,086.00	28,595.00	10.79
001-280-6010	AIRPORT WAGES	242.48	1,242.37	4,000.00	31.06
001-280-6020	AIRPORT SNOW & ICE WAGES			500.00	
001-280-6110	FICA	18.54	95.05	400.00	23.76
001-280-6130	IPERS	21.65	110.95	400.00	27.74
001-280-6210	DUES			500.00	
001-280-6240	MEETINGS/CONFERENCE			200.00	
001-280-6331	GASOLINE FOR VEHICLES	32.65	170.47	400.00	42.62
001-280-6371	ELECTRICITY	83.58	282.61	900.00	31.40
001-280-6373	TELEPHONE		19.99	100.00	19.99
001-280-6379	L.P. GAS			750.00	
001-280-6402	ADVERTISING, NOTICES, BOOKS			200.00	
001-280-6408	INSURANCE			3,000.00	
001-280-6411	ATTORNEY FEES			500.00	
001-280-6499	CONTRACTUAL	660.00	3,477.87	<del>500.00</del>	
001-280-6504	EQUIPMENT PURCHASE REPLACEMENT			1,000.00	
001-280-6507	SUPPLIES		88.15	500.00	17.63
	TOTAL EXPENSES	1,058.90	5,487.46	13,350.00	41.10
		=====	=====	=====	=====
	AIRPORT TOTAL	1,058.90	5,487.46	13,350.00	41.10
		=====	=====	=====	=====
	GENERAL TOTAL	181.29	2,401.46-	15,245.00	15.75-
		=====	=====	=====	=====