

AGENDA
Dallas Center City Council
November 16, 2021 – 7:00 pm – Memorial Hall

1. Roll call
2. Action to approve agenda
3. Action to accept Kathy Steele's resignation as deputy city clerk effective November 26th
4. Discussion and possible action regarding filling the open employee position
5. Action to accept Gary Park's resignation from the Tree Board effective November 12th
6. Action to accept Gary Park's resignation from Board of Adjustment effective November 12th
7. Discussion and action on 2022 health and dental insurance renewal
8. Annual TIF Report
 - a. Review annual report
 - b. Action on Resolution 2021-63 – incurring TIF indebtedness
 - c. Action to establish TIF revenue request for FY 2022-2023
9. Budget Strategy Session
10. Adjournment

Cindy Riesselman, City Clerk

2022 Dallas Center Health Insurance Info

	UnitedHealthCare HSA CE-WT		UnitedHealthCare HSA CE-WT	
	Single	Family	Single	Family
Deductible	\$2,900	\$5,800	\$2,900	\$5,800
Emp coinsurance	5%	5%	5%	5%
out of pocket max	\$4,500	\$6,500	\$4,500	\$6,500
Medical Copays				
Primary care	5% after deductible		5% after deductible	
Specialty care	5% after deductible		5% after deductible	
Urgent care	5% after deductible		5% after deductible	
Emergency	5% after deductible		5% after deductible	
Out-patient hosp	5% after deductible		5% after deductible	
In-patient hosp	5% after deductible		5% after deductible	
RX	Integrated w/Medical		Integrated w/Medical	
Tiers	\$15, \$40, \$85, \$250		\$15, \$40, \$85, \$250	
Annual Cost		\$112,575.48		\$124,892.16
Premium only				10.9%
HSA Contribution	\$2,500.00	\$5,000.00	\$2,500.00	\$5,000.00
Annual HSA		\$25,000.00		\$25,000.00
Premium + HSA		\$137,575.48		\$149,892.16
				9.0%

\$3,600/single max contribution
\$7,200/family max contribution

REVIEW OF THE DALLAS CENTER TIF DISTRICTS

as of October 28, 2021

Ambico/DMACC TIF
 Dallas Center TIF 1
 Dallas Center TIF 2
 Dallas Center TIF 3

Base Year 1987
 Base Year 1991
 Base Year 1992
 Base Year 1999

Assessment Date	For Levies	Requested Receipts	County		Actual Receipts	Interest	TIF Expenses	Account Balance
			Revised Receipts	Receipts				
01/01/08	2009-2010	\$30,000.00			\$29,827.66	\$286.26	\$45,786.62	\$66,746.08
01/01/09	2010-2011	\$50,000.00			\$50,252.93	\$157.82	\$79,954.96	\$37,201.87
01/01/10	2011-2012	\$62,000.00			\$61,950.49	\$51.42	\$79,555.19	\$19,648.59
01/01/11	2012-2013	\$69,000.00			\$68,941.98	\$36.99	\$49,757.16	\$38,870.40
01/01/12	2013-2014	\$75,000.00			\$75,106.16	\$29.39	\$96,407.68	\$17,598.27
01/01/13	2014-2015	\$85,000.00			\$85,000.00	\$41.52	\$91,182.82	\$11,456.97
01/01/14	2015-2016	\$85,000.00			\$85,000.00	\$28.87	\$79,580.77	\$16,905.07
01/01/15	2016-2017	\$45,000.00			\$47,376.14	\$92.96	\$28,208.85	\$36,165.32
01/01/16	2017-2018	\$15,000.00			\$15,100.66	\$157.81	\$35,048.79	\$16,375.00
01/01/17	2018-2019	\$64,000.00			\$65,146.72	\$233.77	\$64,943.73	\$16,811.76
01/01/18	2019-2020	\$90,000.00			\$77,390.39	\$445.67	\$84,720.10	\$9,927.72
01/01/19	2020-2021	\$150,000.00			\$151,596.00	\$67.00	\$156,651.00	\$4,940.00
01/01/20	2021-2022	\$160,000.00		\$162,170.00	\$82,361.00 *		\$128,437.00	\$36,503.00
01/01/21	2022-2023	\$160,000.00 +					\$190,000.00 ++	\$6,503.00
01/01/22	2023-2024						\$83,371.00 **	
01/01/23	2024-2025							

NOTES:
 * Amounts received through October 31, 2021
 + Amount to be requested for fiscal year 2022-2023
 ++ Due in FY2022-2023: Dallas County Alliance dues of \$4,058; Asphalt Overlay Debt Service of \$9,301
 FY2022-2023 Wastewater GO bond of \$69,900; Urban Renewal Plan Amendment #7 \$628; and
 other Park Improvements
 ** Includes Asphalt Overlay bonds, Dallas County Development Alliance dues, and Wastewater GO bond

**EXISTING AUTHORIZED TIF INDEBTEDNESS
FOR CURRENT AND FUTURE FISCAL YEARS**

Current FY 2021-2022

2011 Asphalt Overlay Project	\$ 8,955
Fair View Drive Sewer Project	\$ 45,564*
Dallas County Alliance Dues	\$ 4,058
Wastewater GO Debt Service	<u>\$ 69,860</u>
 TOTAL	 \$128,437

*\$12,800 of planned expense from paid in FY 2020-2021 because the previous expected "shortfall" was actually remitted by the County.

FY 2022-2023

2011 Asphalt Overlay Project	\$ 9,301
Dallas County Alliance Dues	\$ 4,058
Wastewater GO Debt Service	\$ 69,900
Urban Renewal Amend 7-Engineer	<u>\$ 628</u>
 SUBTOTAL	 \$ 83,887
 Heritage Park Improvements	 \$ _____
Downtown Streetscape/Green Corridor	\$ _____
Walnut Street Sidewalks	\$ _____
 GRAND TOTAL	 \$ _____

FY 2023-2024

2011 Asphalt Overlay Project	\$ 9,079
Dallas County Alliance Dues	\$ 4,058
Wastewater GO Debt Service	<u>\$ 69,920</u>
 TOTAL	 \$ 83,057

FY 2024-2025

2011 Asphalt Overlay Project	\$ 9,393
Dallas County Alliance Dues	\$ 4,058
Wastewater GO Debt Service	<u>\$ 69,920</u>

TOTAL \$ 83,371

FY 2025-2026

2011 Asphalt Overlay Project \$ 9,669
Dallas County Alliance Dues \$ 4,058
Wastewater GO Debt Service \$ 69,900

TOTAL \$ 83,627

FY 2026-2027

2011 Asphalt Overlay Project \$ 9,927
Dallas County Alliance Dues \$ 4,058
Wastewater GO Debt Service \$ 69,860

TOTAL \$ 83,845

FY 2027-2028

2011 Asphalt Overlay Project \$ 10,141
Dallas County Alliance Dues \$ 4,058
Wastewater GO Debt Service \$ 69,800

TOTAL \$ 83,999

FY 2028-2029

2011 Asphalt Overlay Project \$ 10,867
Dallas County Alliance Dues \$ 4,058
Wastewater GO Debt Service \$ 69,720

TOTAL \$ 84,645

FY 2029-2030

2011 Asphalt Overlay Project \$ 11,007
Dallas County Alliance Dues \$ 4,058
Wastewater GO Debt Service \$ 69,620

TOTAL \$ 84,685

FY 2030-2031

2011 Asphalt Overlay Project	\$ 11,125
Dallas County Alliance Dues	\$ 4,058
Wastewater GO Debt Service	<u>\$ 69,500</u>
 TOTAL	 \$ 84,683

NOTES: The Original Urban Renewal Area and the areas in Amendment Nos. 1, 3, 4, 6, and 7 will terminate on June 30, 2031. The area in Amendment No. 2 will terminate on June 30, 2022. No area was added by Amendment Nos. 5 and 7.

RESOLUTION NO. 2021-63

A RESOLUTION AUTHORIZING AND CREATING TIF INDEBTEDNESS

WHEREAS, the Council has determined that TIF funds should be utilized to pay the following expenses incurred during fiscal year 2021-2022, and perhaps into fiscal year 2022-2023:

Dues paid to Dallas County Development, Inc. d/b/a Dallas County Development Alliance	\$ 4,057.50
Veenstra & Kimm, Inc. - engineering services for preparation of Amendment No. 7 to Dallas Center Urban Renewal Plan	\$ 628.00
	\$ _____

, and TIF indebtedness is hereby created which initially will be paid from the General Fund; and

WHEREAS, the Council has determined that TIF funds should be utilized to pay the following expenses that will be incurred during fiscal year 2022-2023:

Debt Service on the General Obligation Bond dated June 5, 2020 - Wastewater Treatment Facility Improvements	\$ 69,900.00
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, and TIF indebtedness is hereby created which initially will be paid from the Debt Service Fund.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS CENTER, IOWA that the City Clerk is authorized to certify the foregoing TIF indebtedness to the Dallas County Auditor.

IT IS FURTHER RESOLVED that the City Clerk is authorized to reimburse designated Funds from the TIF Fund for all designated Projects as those TIF amounts become available, even in the event the anticipated TIF amounts are received from Dallas County in a prior fiscal year or not received from Dallas County until a subsequent fiscal year.

PASSED AND APPROVED by the City Council of the City of
Dallas Center, Iowa, on this 9th day of November, 2021.
16th

Michael A. Kidd, Mayor

ATTEST:

Cindy Riesselman, City Clerk

Fund Balances

	2011	2012	2013	2014	2015	2016	2017	2,018	2019	2020	2021	
General	\$640,780	\$663,724	\$661,584	\$662,808	\$724,451	\$786,146	\$874,497	\$835,557	\$890,607	\$842,980	\$792,238.00	-6%
T&A (PD) Benevolent	\$778	\$780	\$861	\$598	\$699	\$751	\$753	\$757	\$769	\$782	\$786.00	0%
T&A (FT)	\$129,049	\$133,295	\$137,496	\$141,704	\$151,766	\$176,835	\$201,463	\$227,406	\$258,760	\$302,591	\$329,173.00	9%
T&A (SC)	\$6,546	\$6,558	\$6,568	\$7,578	\$7,582	\$9,144	\$9,211	\$12,327	\$12,517	\$12,727	\$12,803.00	1%
Depr Non RUT Equip	\$26,661	\$46,714	\$49,188	\$43,223	\$22,249	\$16,268	\$15,291	\$42,323	\$70,763	\$8,323	\$26,261.00	216%
Depr Park	\$14,755	\$14,783	\$12,646	\$8,109	\$6,049	\$8,061	\$5,349	\$7,388	\$8,516	\$3,468	\$4,485.00	29%
Depr Swim Pool	\$55,520	\$52,920	\$41,990	\$42,053	\$42,077	\$42,427	\$42,794	\$68,290	\$69,170	\$70,932	\$72,184.00	2%
Depr PW Bldg	\$0	\$0	\$0	\$0	\$20,015	\$40,065	\$60,219	\$80,309	\$102,457	\$35,077	\$60,554.00	73%
Depr FD Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,015	\$26,155	\$43,362.00	66%
T&A (SL)	\$9,402	\$9,829	\$10,039	\$10,662	\$13,385	\$17,560	\$17,454	\$18,020	\$18,273	\$19,925	\$6,263.00	-69%
Road Use Tax	\$64,346	\$66,515	\$75,538	\$105,255	\$189,483	\$214,101	\$241,873	\$269,374	\$190,365	\$113,680	\$102,142.00	-10%
Depr RUT Equip	\$47,642	\$51,666	\$61,857	\$29,017	\$29,506	\$41,798	\$49,181	\$74,181	\$99,181	\$22,767	\$47,767.00	110%
T&A (EB)	\$6,328	\$21,255	\$21,162	\$25,435	\$50,311	\$78,690	\$98,583	\$39,056	\$56,058	\$51,687	\$62,513.00	21%
LOST Swim Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,426	\$499,432	\$605,595.00	21%
TIF	\$37,202	\$19,649	\$38,870	\$17,598	\$12,454	\$16,905	\$36,165	\$16,375	\$16,812	\$9,928	\$4,940.00	-50%
T&A (Burnett Rec)	\$51,199	\$59,801	\$90,647	\$55,014	\$89,261	\$121,125	\$68,269	\$609,104	\$302,328	\$315,219	\$283,816.00	-10%
T&A (Burnett Rec Pool)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000	\$333,689	\$340,257.00	2%
T&A (Burnett Library)	\$50,413	\$73,241	\$88,991	\$100,688	\$132,340	\$161,644	\$139,402	\$744,951	\$748,527	\$775,175	\$0.00	-100%
T&A (Burnett Cap Imp)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$629,806	\$640,796	\$664,612	\$315,473.00	-53%
Debt Service	\$5,063	\$10,118	\$9,953	\$8,819	\$7,469	\$17,288	\$20,820	\$22,937	\$31,833	\$43,298	\$56,602.00	31%
T&A (B)	\$14,300	\$14,328	\$14,349	\$14,371	\$14,379	\$14,496	\$14,619	\$14,808	\$14,898	\$15,269	\$15,524.00	2%
T&A (Y)	\$14,961	\$14,990	\$12,453	\$12,472	\$12,478	\$12,592	\$12,710	\$12,888	\$12,971	\$13,289	\$13,504.00	2%
Water	\$233,724	\$210,570	\$248,952	\$319,953	\$379,832	\$341,186	\$445,835	\$470,674	\$560,685	\$551,113	\$851,806.00	55%
Sewer	\$205,599	\$243,914	\$279,794	\$323,624	\$423,962	\$528,623	\$684,961	\$793,024	\$830,036	\$270,522	\$472,778.00	75%
Storm District	\$51,047	\$63,336	\$76,313	\$76,144	\$65,187	\$59,517	\$1,499,806	\$194,139	\$196,294	\$18,183	\$38,160.00	110%
Total	\$2,779,954	\$1,757,135	\$1,943,573	\$2,006,505	\$2,396,317	\$2,706,606	\$4,539,255	\$5,183,694	\$5,730,057	\$5,020,821	\$4,558,986	-9%

Ending Fund Balances for Dallas Center

	General	Water	Sewer	SD	RUT	All Others	Total
2011	\$640,780	\$233,724	\$205,599	\$51,047	\$64,346	\$1,668,756	\$2,864,253
2012	\$663,724	\$210,570	\$243,914	\$63,336	\$66,515	\$565,274	\$1,813,333
2013	\$661,584	\$248,952	\$279,794	\$76,313	\$75,538	\$629,786	\$1,971,967
2014	\$662,808	\$319,953	\$323,624	\$76,144	\$105,255	\$539,160	\$2,026,945
2015	\$724,451	\$379,832	\$423,962	\$65,187	\$189,483	\$641,849	\$2,424,763
2016	\$786,146	\$341,186	\$528,623	\$59,517	\$214,101	\$812,973	\$2,742,547
2017	\$874,497	\$445,835	\$684,961	\$1,499,806	\$241,873	\$832,087	\$4,579,058
2018	\$835,557	\$470,674	\$793,024	\$194,139	\$269,374	\$2,677,084	\$5,239,852
2019	\$890,607	\$560,685	\$830,036	\$196,294	\$190,365	\$3,062,070	\$5,730,057
2020	\$842,980	\$551,113	\$270,522	\$18,183	\$113,680	\$3,224,343	\$5,020,821
2021	\$792,238	\$851,806	\$472,778	\$38,160	\$102,142	\$2,301,862	\$4,558,986

Dallas Center Levy Rates

Fiscal year Rate per \$1000

2000	\$13.79
2001	\$10.99
2002	\$13.36
2003	\$12.08
2004	\$12.08
2005	\$11.80
2006	\$11.43
2007	\$10.99
2008	\$11.58
2009	\$11.60
2010	\$12.16
2011	\$11.98
2012	\$12.98
2013	\$12.98
2014	\$12.98
2015	\$12.99
2016	\$12.98
2017	\$12.53
2018	\$13.67
2019	\$13.36
2020	\$12.68
2021	\$12.68
2022	\$12.68

Levy Rates

	2017	2018	2019	2020	2021	2022
Grimes	12.91	12.91	12.91	12.81	11.71	11.41
Dallas Center	12.53	13.68	13.36	12.68	12.68	12.68
DeSoto	12.63	12.88	12.82	12.70	12.70	12.69
Waukee	13.50	13.50	13.40	13.40	13.30	13.30
Van Meter	15.40	16.16	15.20	14.75	14.66	14.18
Adel	14.55	14.30	14.28	14.26	14.30	14.30
Minburn	15.73	15.96	15.64	15.58	15.24	14.52
Granger	15.87	16.88	15.81	15.42	15.34	15.59
Woodward	17.35	16.77	17.99	17.34	15.92	15.63

	2020 GO	2016 GO	2020 GO	Total	Levy rate
2018	\$97,640.00	\$196,039.79		\$293,679.79	3.81
2019	\$101,110.00	\$191,155.00		\$292,265.00	3.79
2020	\$99,160.00	\$194,875.00		\$294,035.00	3.82
2021	\$113,841.42	\$193,035.00	\$61,696.37	\$368,572.79	4.5
2022	\$77,092.00	\$216,395.00	\$69,860.00	\$363,347.00	4.44
2023	\$79,914.00	\$213,757.50	\$69,900.00	\$363,571.50	4.44
2024	\$77,660.00	\$216,320.00	\$69,920.00	\$363,900.00	4.44
2025	\$80,425.00	\$213,220.00	\$69,920.00	\$363,565.00	4.44
2026	\$83,114.00	\$210,320.00	\$69,900.00	\$363,334.00	4.44
2027	\$85,727.00	\$196,470.00	\$69,860.00	\$352,057.00	4.3
2028	\$88,264.00	\$193,070.00	\$69,800.00	\$351,134.00	4.29
2029	\$93,725.00	\$188,770.00	\$69,720.00	\$352,215.00	4.3
2030	\$96,053.00	\$184,670.00	\$69,620.00	\$350,343.00	4.28
2031	\$97,305.00	\$185,370.00	\$69,500.00	\$352,175.00	4.3
2032		\$246,120.00	\$69,360.00	\$315,480.00	3.85
2033		\$244,720.00	\$69,200.00	\$313,920.00	3.83
2034		\$248,370.00	\$70,020.00	\$318,390.00	3.89
2035		\$250,945.00	\$69,800.00	\$320,745.00	3.92
2036		\$238,090.00	\$69,560.00	\$307,650.00	3.76
			\$69,300.00	\$69,300.00	0.85
			\$70,020.00	\$70,020.00	0.86
			\$69,700.00	\$69,700.00	0.85
			\$69,360.00	\$69,360.00	0.85

\$1,271,030.42 \$4,021,712.29 \$1,386,016.37 \$6,678,759.08

LOCAL OPTION SALES TAX

Pool bond 20 year scenario
Estimated 2.5% interest rate

Pool bond 15 year scenario
Estimated 2.25% interest rate

LOST		LOST		LOST	
Revenue	Tax relief	After TR	LOST bond	After bond payment	LOST bond
FY23	\$460,000	\$115,000	\$345,000	\$187,500	\$460,000
FY24	\$460,000	\$115,000	\$345,000	\$184,625	\$460,000
FY25	\$460,000	\$115,000	\$345,000	\$186,750	\$460,000
FY26	\$460,000	\$115,000	\$345,000	\$183,750	\$460,000
FY27	\$460,000	\$115,000	\$345,000	\$185,750	\$460,000
FY28	\$460,000	\$115,000	\$345,000	\$187,625	\$460,000
FY29	\$460,000	\$115,000	\$345,000	\$184,375	\$460,000
FY30	\$460,000	\$115,000	\$345,000	\$186,125	\$460,000
FY31	\$460,000	\$115,000	\$345,000	\$187,750	\$460,000
FY32	\$460,000	\$115,000	\$345,000	\$184,250	\$460,000
FY33	\$460,000	\$115,000	\$345,000	\$185,750	\$460,000
FY34	\$460,000	\$115,000	\$345,000	\$187,125	\$460,000
FY35	\$460,000	\$115,000	\$345,000	\$188,375	\$460,000
FY36	\$460,000	\$115,000	\$345,000	\$184,500	\$460,000
FY37	\$460,000	\$115,000	\$345,000	\$185,625	\$460,000
FY38	\$460,000	\$115,000	\$345,000	\$186,625	\$460,000
FY39	\$460,000	\$115,000	\$345,000	\$187,500	\$460,000
FY40	\$460,000	\$115,000	\$345,000	\$188,250	\$460,000
FY41	\$460,000	\$115,000	\$345,000	\$183,875	\$460,000
FY42	\$460,000	\$115,000	\$345,000	\$184,500	\$460,000
				\$3,720,625	
					\$3,448,892