

**NOTICE OF A PUBLIC MEETING**  
**Dallas Center City Council**  
**Tentative Agenda**  
**April 12, 2022 – 7:00 pm – Memorial Hall**  
**1502 Walnut Street, Dallas Center**

The Council meeting will be held in person in Memorial Hall. The meeting also may be accessed by the public electronically by Zoom at the following Internet link:  
<https://us02web.zoom.us/j/83056095555>. If a Zoom user has the Zoom app, just enter the meeting ID 830 5609 5555 and the passcode is 340562.

Or a member of the public may connect to the meeting by telephone using any of the following numbers (the Meeting ID is 8305609 5555#, the passcode is 340562: Dial by your location +1 646 558 8656 +1 301 715 8592 +1 312 626 6799 +1 669 900 9128

Depending on the caller's long-distance calling plan, long distance charges may apply.

**PUBLIC HEARING** – on the Fiscal Year 2021-2022 Dallas Center City Budget Amendment No. 2. Each person will have up to five minutes to comment on the **Fiscal Year 2021-2022 Dallas Center City Budget Amendment No. 2**.

**PUBLIC HEARING** - on Plans and Specifications, Proposed Form of Contract, and Estimate of Cost for construction of the Walnut Street Streetscape Phase 1 Construction Project. Each person will have up to five minutes to comment on the **Plans and Specifications, Proposed form of Contract, and Estimate of Cost**.

1. Pledge of Allegiance
2. Roll call
3. Action to approve agenda
4. Public Comments [Anyone wanting to address the Council should raise your hand and the Mayor will acknowledge you. Please stand, state your name, address and topic. You will have two minutes to address the Mayor and Council]
5. Action to approve consent agenda
  - a. Approve minutes of March 8, March 14 and March 28 meetings
  - b. March Treasurer's Report, Balance Sheet and Budget Report
  - c. March Law Enforcement, Fire/Rescue, Compliance and Water Reports
  - d. Approve hiring assistant pool managers Lara Kallem (4<sup>th</sup> year) at \$15.25/hr and McKenna Dirks (4<sup>th</sup> year) at \$15.25/hr; 3<sup>rd</sup> year lifeguards at \$13.00/hr – Olivia Macumber, Cara Pion; 2<sup>nd</sup> year lifeguard at \$12.75/hr – Hailee Anderson; 1<sup>st</sup> year lifeguards at 12.50/hr Zara Bejarno, Mila Kreil, Abi Neslon, Addison Shawhan, Brendan Smith, Makenzie Thomas, Eiley Mueller; pool admission applicants at \$10.50/hr-Malaina Elliott, Lily Holcomb, Savannah Mcabee, Zackery Zanatta - all lifeguard hires pending lifeguard certification and all hires pending background checks with start date of May 1, 2022
  - e. Approve hiring skating rink operator Darla MacConnell at \$12.75/hr effective May 1, 2022
  - f. Approve hiring skating rink operator Jill Bejarno at \$12.75/hr effective May 1, 2022 pending background check
  - g. Approve hiring skating rink operator Nicole Waller at \$12.75/hr effective May 1, 2022 pending background check
  - h. Approve hiring skating rink operator Daniel Jones at \$12.50/hr effective May 1, 2022 pending background check

- i. Approve hiring Scott Deaver as a summer public works assistant at \$13.00/hr up to 25 hours/week effective April 15, 2022
  - j. Approve hiring Devin Schroeder as a summer public works assistant at \$13.00/hr up to 25 hours/week effective April 15, 2022
  - k. Approve invoices for payment (review committee Kluss and Beaudet)
- 6. Report -Julie Becker's appeal to the Iowa Supreme Court of Iowa of the Dallas County District Court Ruling upholding the Exception issued by the Dallas Center Board of Adjustment
- 7. Walnut Street Streetscape Phase 1
  - a. ISG Landscape Architect Nathan Gruver – Report
  - b. Action on Resolution 2022-26 – adopting plans, specifications, form of contract and estimate of costs
  - c. Consideration of construction bids
  - d. Action on Resolution 2022-27 – making award of construction contract
  - e. Action on Resolution 2022-28 – approving construction contract and bond [subject to approval of the City Attorney]
- 8. Carter Robinson of Korner Kone – discussion and possible action on placement of canopies in the City ROW
- 9. Seasonal Fun Committee – discussion and possible action on “First Fridays” events in Mound Park
- 10. DC Celebrations Committee – discussion and possible action on increased expenses
- 11. Request for Hearing by Justin Monahan on notice of Municipal Infraction on keeping chickens in violation of Code of Ordinances Section 55.05, and action thereon
- 12. Scott Gustafson with GIT Insurance – update on City's annual insurance renewal
- 13. Bob King – discussion and possible action on Destination Iowa Grant application
- 14. Planning and Zoning Commission – Matt Ostanik - Report
- 15. Downing Development WP, LLC
  - a. Presentation of Application for Re-Zoning
  - b. Action to refer Application for Re-Zoning to Planning and Zoning Commission
- 16. Discussion and possible action on Resolution 2022-29 – approving an Agreement for the construction of a fence in a city-owned alley at 207 Kellogg Avenue
- 17. Public Works
  - a. Director's Report
  - b. Action to approve dirt work at the public works facility in an amount not to exceed \$27,000 with a portion to be reimbursed to the City by Minburn Communications
- 18. Action on Resolution 2022-30 – agreement with Verizon Wireless
- 19. Action on Resolution 2022-31 – approving an agreement with SAILDC in connection with a contribution to the non-profit organization by the City of Dallas Center
- 20. Action on Ordinance No. 569 – providing for rate increases on residential and commercial solid waste collection, first reading
- 21. Discussion and review of draft Ordinance No. 570 – changing references in the Code of Ordinances from “vicious dogs” to “high risk dogs” and placing a limitation on the number of high-risk dogs allowed for each residential dwelling
- 22. Action on Resolution 2022-32 – approving Amendment No. 2 to the Fiscal Year 2021-2022 Dallas Center City Budget
- 23. Receipt of Auditor of State's Audit Report for the period July 1, 2020, through June 30, 2021
- 24. Annexation Discussion/Update
- 25. Council reports
- 26. Mayor's report
  - a. Discussion on community survey
- 27. Adjournment

Cindy Riesselman, City Clerk

## Claims

|                              |              |              |
|------------------------------|--------------|--------------|
| A King's Throne, Llc         | April Serv   | \$345.00     |
| Access Systems Leasing       | Copier       | \$355.36     |
| Access Systems               | Copier       | \$40.97      |
| Ventilation Services Of      | Repairs      | \$923.08     |
| Agsourc Cooperative Svcs     | Tests        | \$1,462.50   |
| Ahlers & Cooney, Pc          | Bonds        | \$512.00     |
| Baker & Taylor Co.           | Books        | \$594.16     |
| Baldon Hardware              | Repairs      | \$39.53      |
| Bay Bridge Administrators    | Insurance    | \$100.42     |
| Blackstrap, Inc.             | Salt         | \$1,722.57   |
| Brown, Fagen & Rouse         | April Serv   | \$2,668.75   |
| Centurylink                  | March Serv   | \$771.54     |
| Compass Minerals America     | Salt         | \$3,979.77   |
| Core & Main                  | Repairs      | \$5,618.04   |
| Culligan Water System        | April Serv   | \$35.96      |
| Dallas County News           | Publications | \$46.80      |
| Dallas County Treasurer      | March Serv   | \$18,165.06  |
| Delta Dental                 | Insurance    | \$26.64      |
| Delta Dental                 | Insurance    | \$467.00     |
| Digital Stew Services        | March Serv   | \$617.25     |
| Eftps                        | Taxes        | \$3,437.90   |
| Eftps                        | Taxes        | \$3,616.34   |
| Electronic Engineering       | Repairs      | \$1,253.45   |
| Emergency Services Marketing | Publications | \$2,096.00   |
| Gatehouse- Db Iowa Holdings  | Publications | \$1,031.08   |
| Gis Benefits                 | Insurance    | \$39.88      |
| Gis Benefits                 | Insurance    | \$24.92      |
| Git Insurance                | Insurance    | \$100,127.00 |
| Grainger                     | Repairs      | \$220.38     |
| Heartland Co-Op              | March Serv   | \$1,884.84   |
| Hsa Cory, Rochelle           | Hsa          | \$100.00     |
| Hsa Hofland, Joel            | Hsa          | \$50.00      |
| Hsa Riesselman, Cindy        | Hsa          | \$290.00     |
| Hsa Scrivner, April          | Hsa          | \$50.00      |
| Hsa Slaughter, Brian         | Hsa          | \$200.00     |
| Iowa DNR                     | Permit       | \$100.00     |
| Iowa Prison Industries       | Signs        | \$102.00     |
| Ipers                        | Ipers        | \$4,984.69   |
| Iron Mountain                | March Serv   | \$88.44      |
| Karen Mccleary               | March Serv   | \$675.00     |
| Kempker's True Value         | Repairs      | \$42.96      |
| Kimball Midwest              | Supplies     | \$159.60     |
| Leaf                         | Copier       | \$159.72     |
| Eddie Leedom                 | March Serv   | \$454.56     |

|                               |                        |              |
|-------------------------------|------------------------|--------------|
| Linde Gas & Equipment Inc.    | Repairs                | \$38.05      |
| Menards                       | Repairs                | \$31.99      |
| Menards                       | Supplies               | \$3,682.27   |
| Micromarking Llc              | Audio Books            | \$39.99      |
| Midamerican Energy            | March Serv             | \$6,416.28   |
| Midwest Breathing Air Llc     | Qtrly Serv             | \$191.40     |
| Midwest Vac Professionals Llc | Repairs                | \$500.00     |
| Minburn Communications        | April Serv             | \$54.99      |
| Municipal Supply Inc          | Supplies               | \$971.73     |
| Nationwide Retirement Sol     | Deferred Comp          | \$450.00     |
| Office Depot                  | Supplies               | \$282.10     |
| Overhead Door Co, Of Dsm      | Repairs                | \$503.75     |
| Rhinehart Excavating, Inc     | Rock                   | \$3,074.95   |
| Cindy Riesselman              | Mileage                | \$29.85      |
| Rotary Club Of Dallas Center  | Dues                   | \$59.00      |
| Treasurer - State Of Iowa     | Taxes                  | \$1,066.07   |
| Treasurer - State Of Iowa     | Taxes                  | \$2,013.66   |
| April Scrivner                | Mileage                | \$35.98      |
| State Hygienic Laboratory     | Tests                  | \$500.00     |
| Storey Kenworthy/Matt Parrott | Supplies               | \$88.48      |
| Strauss Security Solutions    | 2nd Qtr Serv           | \$104.85     |
| Team Services Inc             | March Serv             | \$7,430.00   |
| Uline                         | Supplies               | \$483.76     |
| Uhs Premium Billing           | Insurance              | \$362.62     |
| Uhs Premium Billing           | Insurance              | \$7,704.48   |
| Veenstra & Kimm               | March Serv             | \$11,905.51  |
| Verizon Wireless              | March Serv             | \$280.07     |
| Treasurer - State Of Iowa     | Taxes                  | \$1,134.00   |
| Waste Management              | March Serv             | \$5,990.79   |
| Waste Management              | March Serv             | \$20,251.08  |
| Waters Edge Aquatic Design    | March Serv             | \$99,630.00  |
| Wells Fargo                   | Postage/Supplies       | \$1,507.14   |
|                               | Accounts Payable Total | \$336,496.00 |
|                               | General                | \$135,705.92 |
|                               | Rut                    | \$6,361.65   |
|                               | T&A(Eb)                | \$21,985.17  |
|                               | Cap Improve Pool       | \$108,258.50 |
|                               | Water                  | \$28,280.60  |
|                               | Water Capital Outlay   | \$2,478.00   |
|                               | Sewer                  | \$29,582.91  |
|                               | Storm District         | \$3,843.25   |
|                               | Total Funds            | \$336,496.00 |



Revenues

|                       |              |
|-----------------------|--------------|
| General Total         | \$49,888.20  |
| T&A (Pd) Benevolent   | \$0.17       |
| T&A(Ft) Total         | \$3.12       |
| T&A(Sc) Total         | \$1,000.60   |
| Capital Improvement   | \$42.92      |
| T&A(SI) Total         | \$8.33       |
| Rut Total             | \$11,904.91  |
| T&A(Eb) Total         | \$2,468.40   |
| Local Option Sales    | \$32,735.09  |
| Tif Total             | \$3,484.99   |
| Burnett Project Tot   | \$117.90     |
| T&A(Burnett Cap Imp)  | \$46.18      |
| Debt Service Total    | \$15,357.27  |
| Cap Imprv-Arpa        | \$28.38      |
| T&A(B) Total          | \$0.77       |
| T&A(Y) Total          | \$0.76       |
| Water Total           | \$44,088.15  |
| Sewer Total           | \$37,898.73  |
| Storm District Total  | \$4,913.07   |
| Total Revenue by Fund | \$203,987.94 |

Mayor Beyer opened a public hearing at 7:00 pm on March 8, 2022, as advertised for the purpose of hearing comments on the Fiscal Year 2022-2023 Dallas Center City Budget. There were no written comments. He asked for oral comments, Julie Becker and Bob Haxton stated their opposition to the budget. Mayor Beyer closed the public hearing at 7:10 pm.

Mayor Beyer opened a public hearing at 7:10 pm on March 8, 2022, as advertised for the purpose of hearing comments on Ordinance No. 566 - establishing multiple districts within the R-1 Single-Family Residential District. There were no written comments. He asked for oral comments, Bob Haxton and Julie Becker do not support smaller lots. Mayor Beyer closed the public hearing at 7:16 pm.

Mayor Beyer opened a public hearing at 7:16 pm on March 8, 2022, as advertised for the purpose of hearing comments on the Application for Annexation into the City of Dallas Center filed by Skye View Estates, LLC, of 82.81 acres, more or less, parcel near the intersection of Highway 44 and R Avenue. There were no written comments. He asked for oral comments, Brad Fox stated his concerns regarding infrastructure. Julie Becker had questions on finances in regard to annexation. Mayor Beyer closed the public hearing at 7:20 pm.

Mayor Beyer opened a public hearing at 7:20 pm on March 8, 2022, as advertised for the purpose of hearing comments on the proposed leasing of certain real estate and the granting of a perpetual fiber optic easement to Minburn Telephone Company D/B/A Minburn Communications. There were no written comments. He asked for oral comments, there being none, Mayor Beyer closed the public hearing at 7:21 pm.

The Dallas Center City Council met in regular session March 8, 2022, at 7:21 pm. Mayor Beyer called the meeting to order and led the Pledge of Allegiance. Council members present included Ryan Kluss, Amy Strutt, Ryan Coon, Angie Beaudet and Daniel Willrich.

Motion by Kluss, 2<sup>nd</sup> by Strutt to approve the agenda. Motion passed 5-0.

#### **Public Comments**

Julie Becker does not agree with the Court's decision denying her lawsuit against the Board of Adjustment.

Motion by Kluss, 2<sup>nd</sup> by Coon to approve the consent agenda [approve minutes of February 8<sup>th</sup> and February 23<sup>rd</sup> meetings; February Treasurer's Report, Balance Sheet and Budget Report; February Law Enforcement, Fire/Rescue, Compliance and Water Reports; action to allow up to four wineries and four breweries to have wine and beer tasting and sales in Heritage Park at Art and More on June 4<sup>th</sup>; approve Seasonal Fun Committee Street Closing request for Easter Egg Hunt on April 16<sup>th</sup>; approve appointment of Kyle Stille to the Board of the Dallas County Local Housing Trust Fund, Inc. to represent the City of Dallas Center, three-year term expires February, 2025; approve hiring fire department volunteer Quade Keenan, pending background check; approve invoices for payment (review committee Beaudet and Strutt)]. Motion passed 5-0.

Attorney Brown gave a brief overview of the Dallas County District Court Decision Denying Julie Becker's Litigation Against the Dallas Center Board of Adjustment and stated the Dallas Center taxpayers paid for the \$2000 insurance deductible to fund the defense to the litigation.

#### **Healthy Hometown Award**

Bob King presented the \$5,000 Healthy Hometown award to the City of Dallas Center.

Mayor Beyer presented a proclamation declaring Friday, March 11, 2022 as Bob King Appreciation Day in honor of the numerous contributions Bob has made to the community.

#### **Minburn Telephone Company d/b/a Minburn Communications—communications building and easement**

Attorney Brown gave a brief overview of the final draft of Lease Agreement.

Motion by Kluss, 2<sup>nd</sup> by Willrich to approve Resolution 2022-18 – approving Lease Agreement for placement of communications building by Minburn Telephone Company on city-owned property near the Public Works facilities. Roll call all ayes, motion passed.

Motion by Coon, 2<sup>nd</sup> by Strutt to approve Resolution 2022-19 – approving the granting of a Fiber Optic Easement to Minburn Telephone Company. Roll call all ayes, motion passed.

### **Planning and Zoning Commission**

Matt Ostanik was present via Zoom and stated the Commission recommends approval of the Minburn site plan and architectural plan, the concept plan for a new mini storage facility east of Raccoon Valley Bank (with a formal proposal coming soon), and they will continue to work with Skye View Estates on their concept plan. He also stated they are looking for a council volunteer regarding a pedestrian crossing from Skye View Estates.

Motion by Kluss, 2<sup>nd</sup> by Coon to approve Ordinance No. 566 - establishing multiple districts within the R-1 Single-Family Residential District, first reading. Roll call all ayes, motion passed.

Motion by Kluss, 2<sup>nd</sup> by Coon to waive the 2<sup>nd</sup> and 3<sup>rd</sup> readings of Ordinance No. 566 making it effective upon publication. Roll call all ayes, motion passed.

Motion by Kluss, 2<sup>nd</sup> by Strutt to approve Resolution 2022-20 – approving Site Plan submitted by Minburn Telephone Company. Roll call all ayes, motion passed.

Motion by Coon, 2<sup>nd</sup> by Kluss to approve Resolution 2022-21 – approving Architectural Plan submitted by Minburn Telephone Company. Roll call all ayes, motion passed.

Coon volunteered to work with Matt Ostanik and Bob King on the pedestrian crossing from Skye View Estates.

### **Skye View Estates**

Council received Charles Goodall Application for Re-Zoning. Goodall has met with surrounding property owners within the City and has their support.

Motion by Kluss, 2<sup>nd</sup> by Willrich to refer Application for Re-Zoning to Planning and Zoning Commission. Motion passed 5-0. Planning and Zoning will hold the public hearing in April.

Motion by Kluss, 2<sup>nd</sup> by Coon to approve Resolution 2022-22 – assenting to the annexation of certain real estate to the City of Dallas Center. Roll call all ayes, motion passed.

Engineer Veenstra stated with the changes and potential changes happening on the east side of town it would be prudent to get a plan for sanitary sewer in that area and establish a mechanism by which the people developing in those areas pay for the improvements (perhaps through a connection fee district). The second priority would be a storm water plan for that area. Motion by Coon, 2<sup>nd</sup> by Willrich directing Veenstra to begin the research on a sanitary sewer plan.

### **Public Works**

Brett Kaszinski reported they had four water main breaks in eight days and all of them were under the street which required the streets to be torn up. He also stated they have had issues with the screw pumps and aerators at the sewer plant and they are working with the appropriate people to get these issues resolved. Public works has also had multiple snow events over the past several weeks.

### **Cross Country Estates Private Sanitary Sewer – 4”**

Veenstra stated there is now a plan for the 4” sewer and the estimated cost is approximately \$80,000. He suggests the City solicit competitive quotations and time the work with ownership of the streets. He also stated there is a \$100 fee for the construction permit. Motion by Kluss, 2<sup>nd</sup> by Strutt to authorize the clerk to issue the check for the permit. Motion passed 5-0.

Motion by Kluss, 2<sup>nd</sup> by Willrich directing Veenstra to solicit competitive quotations. Motion passed 5-0.

### **Storm Sewer Easements**

Motion by Kluss, 2<sup>nd</sup> by Willrich to approve Resolution 2022-15 – approving permanent storm sewer easement located in the north 15 feet of the east 20 feet of Lot 19 in Meadow View Acres Plat One (602 Northview Drive). Roll call all ayes, motion passed.

Motion by Strutt, 2<sup>nd</sup> by Willrich to approve Resolution 2022-16 - approving permanent storm sewer easement located in Lot 19 in The Neighborhood of Dallas Center, Plat 1 (702 Evelyn Avenue). Roll call all ayes, motion passed.

Annexation Discussion/Update-Beyer and Coon will start to reach out to property owners to the east of town and report back next month.

Motion by Willrich, 2<sup>nd</sup> by Coon to approve Ordinance No. 567 – amending Chapter 96 of the Code of Ordinances (Building Sewers and Connections) by adding a section relating to the property owner’s failure to maintain the sewer service pipe, service line check valve, and sewer line valve, second reading. Roll call all ayes, motion passed.

Motion by Coon, 2<sup>nd</sup> by Strutt to waive the third reading of Ordinance No. 567 making it effective upon publication. Roll call all ayes, motion passed.

Motion by Coon, 2<sup>nd</sup> by Kluss to approve Ordinance No. 568 – amending Chapter 24 of the Code of Ordinances (Tree Board) by changing the number of members on the Board from three to five, first reading. Roll call all ayes, motion passed.

Motion by Coon, 2<sup>nd</sup> by Kluss to waive the second and third readings of Ordinance No. 568 making it effective upon publication.

#### **Fiscal Year 2023 Budget**

City Administrator Riesselman stated the budget estimate numbers have been entered into the State format and that the mosquito line was increased per the contract received from Mosquito Control. She also stated that Mosquito Control per citizen rate decreased from \$4.47 to \$4.38 .

Motion by Kluss, 2<sup>nd</sup> by Coon to approve Resolution 2022-14 – approving Fiscal Year 2022-2023 City of Dallas Center budget. Roll call all ayes, motion passed.

Motion by Kluss, 2<sup>nd</sup> by Strutt to approve Resolution 2022-13 – contract with Mosquito Control of Iowa. Roll call all ayes, motion passed.

Motion by Kluss, 2<sup>nd</sup> by Coon to approve Resolution 2022-17 – monthly debt service transfers. Roll call all ayes, motion passed.

The Council was made aware the City has received a Waste Management Inflation Notification Letter in amount of \$16.97%. Motion by Kluss, 2<sup>nd</sup> by Coon to direct the City Clerk and Attorney to engage WM in discussion and possible resolution regarding this proposed increase.

Motion by Kluss, 2<sup>nd</sup> by Willrich to set public hearing on the FY2021-2022 Budget Amendment No. 2 for 7:00 pm on April 12, 2022. Motion passed 5-0.

Administrator Riesselman discussed a current issue with vicious dogs and placing a limit on the number of vicious dogs in a one household. There will be an item on next month’s agenda.

Mayor Beyer reported he is continuing to look into a citizen survey and may have cost information next month. He also stated he met with a company that provides solar power to cities and they need one year worth of electrical costs to research. Willrich said to watch it closely as they don’t pan out sometimes.

There was an Arbor Day Proclamation by the Mayor.

The meeting adjourned at 8:16 pm.

## Claims

|                                |               |             |
|--------------------------------|---------------|-------------|
| A King's Throne, Llc           | March Serv    | \$345.00    |
| Access Systems Leasing         | Copier        | \$355.36    |
| Access Systems                 | Copier        | \$40.97     |
| Acco                           | Supplies      | \$405.30    |
| Agsourc Cooperative Svcs       | Tests         | \$1,143.50  |
| Arnold Auto Supply             | Repairs       | \$317.34    |
| Baker & Taylor Co.             | Books         | \$361.02    |
| Baldon Hardware                | Supplies      | \$209.70    |
| Bay Bridge Administrators      | Insurance     | \$100.42    |
| Brown, Fagen & Rouse           | February Serv | \$2,648.16  |
| Capital City Equipment Co      | Repairs       | \$219.53    |
| Center Point Large Print       | Books         | \$25.97     |
| Centurylink                    | Feb Serv      | \$754.41    |
| City Of Panora                 | Training      | \$234.60    |
| Crossroads Ag, Llc             | Supplies      | \$18.00     |
| Culligan Water System          | March Serv    | \$12.56     |
| Dallas County Treasurer        | Feb Serv      | \$18,165.06 |
| Delta Dental                   | Insurance     | \$26.64     |
| Delta Dental                   | Insurance     | \$467.00    |
| Digital Stew Services          | Feb Serv      | \$187.26    |
| Eftps                          | Taxes         | \$3,365.39  |
| Eftps                          | Taxes         | \$3,635.64  |
| Elite Electric & Utility       | Repairs       | \$1,276.60  |
| Emergency Apparatus Maint, Inc | Repairs       | \$676.62    |
| Gatehouse- Db Iowa Holdings    | Publications  | \$490.03    |
| Gis Benefits                   | Insurance     | \$39.88     |
| Gis Benefits                   | Insurance     | \$24.92     |
| Grainger                       | Repairs       | \$1,567.79  |
| Kasey & Calvin Griffith        | Easement      | \$1.00      |
| Heartland Co-Op                | Feb Serv      | \$1,052.32  |
| Hsa Cory, Rochelle             | Hsa           | \$100.00    |
| Hsa Hofland, Joel              | Hsa           | \$50.00     |
| Hsa Riesselman, Cindy          | Hsa           | \$290.00    |
| Hsa Scrivner, April            | Hsa           | \$50.00     |
| Hsa Slaughter, Brian           | Hsa           | \$200.00    |
| Imfoa                          | Dues          | \$50.00     |
| Iowa Prison Industries         | Supplies      | \$84.80     |
| Ipers                          | Ipers         | \$4,810.68  |
| Iron Mountain                  | Feb Serv      | \$87.49     |
| Jetco Inc                      | Repairs       | \$398.40    |
| Karen Mccleary                 | Feb Serv      | \$675.00    |
| Kempker's True Value           | Supplies      | \$49.08     |
| Leaf                           | Copier        | \$265.90    |
| Eddie Leedom                   | Feb Serv      | \$449.88    |

|                               |                        |              |
|-------------------------------|------------------------|--------------|
| Linde Gas & Equipment Inc.    | Feb Serv               | \$40.10      |
| Marshall Mccalley             | Copier                 | \$470.00     |
| Menards                       | Supplies               | \$947.61     |
| Metropolitan Compounds, Inc   | Supplies               | \$476.69     |
| Micromarking Llc              | Books                  | \$145.77     |
| Midamerican Energy            | Feb Serv               | \$7,596.81   |
| Minburn Communications        | March Serv             | \$54.99      |
| Mitchell Land Development Llc | Easement               | \$1.00       |
| Municipal Supply Inc          | Supplies               | \$171.25     |
| Nationwide Retirement Sol     | Deferred Comp          | \$450.00     |
| Northway Well and Pump        | Repairs                | \$7,000.00   |
| Office Depot                  | Supplies               | \$6.42       |
| Plumb Supply Company          | Supplies               | \$32.84      |
| Dallas Center Post Office     | Postage                | \$1,400.00   |
| Quill.Com                     | Supplies               | \$51.47      |
| Raco                          | Alarm Serv             | \$855.00     |
| Rhinehart Excavating, Inc     | Supplies               | \$2,570.38   |
| Treasurer - State of Iowa     | Taxes                  | \$1,040.28   |
| Treasurer - State of Iowa     | Taxes                  | \$2,170.39   |
| Sandry Fire Supply            | Repairs                | \$873.10     |
| Sean Shatava                  | Easement               | \$1.00       |
| Simmering-Cory/Iowa Codifi.   | Codification           | \$936.00     |
| Tr Portable Welding           | Repairs                | \$375.00     |
| Uhs Premium Billing           | Insurance              | \$362.62     |
| Uhs Premium Billing           | Insurance              | \$7,704.48   |
| Unplugged Wireless            | Repairs                | \$490.00     |
| Usa Blue Book                 | Supplies               | \$904.20     |
| Veenstra & Kimm               | Feb Serv               | \$26,670.62  |
| Verizon Wireless              | Feb Serv               | \$280.07     |
| Treasurer - State of Iowa     | Taxes                  | \$1,061.00   |
| Waste Management              | Feb Serv               | \$14,059.52  |
| Wells Fargo                   | Supplies/Postage       | \$2,412.04   |
| Wells Fargo                   | Supplies               | \$734.06     |
| Westrum Leak Detection        | Feb Serv               | \$522.50     |
|                               | Accounts Payable Total | \$128,596.43 |

Revenues:

|                     |             |
|---------------------|-------------|
| General Total       | \$35,167.84 |
| T&A (Pd) Benevolent | \$0.15      |
| T&A(Ft) Total       | \$2.79      |
| T&A(Sc) Total       | \$0.54      |
| Capital Improvement | \$38.45     |
| T&A(SI) Total       | \$11.97     |
| Rut Total           | \$20,945.32 |
| T&A(Eb) Total       | \$395.56    |
| Local Option Sales  | \$32,724.58 |
| Tif Total           | \$155.64    |

|                       |              |
|-----------------------|--------------|
| Burnett Project Tot   | \$105.33     |
| T&A(Burnett Cap Imp   | \$41.26      |
| Debt Service Total    | \$11,906.73  |
| Cap Imprv-American    | \$25.35      |
| T&A(B) Total          | \$0.69       |
| T&A(Y) Total          | \$0.68       |
| Water Total           | \$39,397.21  |
| Sewer Total           | \$30,519.81  |
| Storm District Total  | \$4,800.36   |
| Total Revenue by Fund | \$176,240.26 |

The Dallas Center City Council met in special session March 14, 2022 at 6:00 pm. Mayor Beyer was present via Zoom and called the meeting to order. Council members present included Angie Beaudet, Daniel Willrich, Ryan Kluss and Ryan Coon. Amy Strutt was present via Zoom.

Motion by Kluss, 2<sup>nd</sup> by Willrich to approve the agenda. Motion passed 5-0.

The City was notified that the notice of public hearing that was published in the newspaper was not the exact same as what was sent for publication. Due to this issue, the public hearing needs to be held again and the budget needs to be reapproved after the new public hearing. Motion by Kluss, 2<sup>nd</sup> by Beaudet setting the new Public Hearing on the Fiscal Year 2022-2023 City Budget for 6:00 pm on March 28, 2022. Motion passed 5-0.

The meeting adjourned at 6:01 pm.

Cindy Riesselman, City Clerk



Mayor Beyer opened a public hearing at 6:01 pm on March 28, 2022, as advertised for the purpose of hearing comments on the Fiscal Year 2022-2023 Dallas Center City Budget. There were no written comments. He asked for oral comments, Bob Haxton and Julie Becker stated their opposition to the budget. Mayor Beyer closed the public hearing at 6:09 pm.

The Dallas Center City Council met in special session March 28, 2022 at 6:09 pm. Mayor Beyer called the meeting to order and led the Pledge of Allegiance. Council members present included Amy Strutt, Ryan Coon, Angie Beaudet and Daniel Willrich. Ryan Kluss was present via Zoom.

The agenda was amended to move item 6-Bob King up to right after the public hearing. Motion by Willrich, 2<sup>nd</sup> by Coon to approve the amended agenda. Motion passed 5-0.

Bob King discussed local support of a wall mural at 1410 Walnut Street and stated there is a grant available and the Betterment Foundation is willing to contribute \$2,500. Motion by Coon, 2<sup>nd</sup> by Strutt to authorize the submission of a grant application on behalf of the city. Motion passed 5-0.

#### **Fiscal Year 2023 Budget**

City Administrator Riesselman reported holding the public hearing a second time was necessary due to a newspaper printing error with the first notice and that the budget numbers have not changed.

Motion by Coon, 2<sup>nd</sup> Strutt to approve Resolution 2022-23 – approving Fiscal Year 2022-2023 City of Dallas Center budget. Roll call all ayes, motion passed.

#### **\$1,140,000 General Obligation Capital Loan Notes, Series 2020 (Wastewater Treatment Facility)**

Motion by Coon, 2<sup>nd</sup> by Beaudet to approve Resolution 2022-24 – amending Resolution No. 2020-38 by amending (and reducing) the levy of annual tax as set forth in Resolution No. 2020-38 based on the actual loan disbursement of \$1,029,969.17. Roll call all ayes, motion passed.

#### **Hazard Mitigation Project (Outdoor Warning Sirens)**

City Administrator Riesselman reported she has been working with the FEMA representative, Dallas County Emergency Management and Frontline regarding the replacement of two existing outdoor warning sirens as well as the addition of a third siren along Hwy. 169.

Motion by Willrich, 2<sup>nd</sup> by Coon to approve Resolution 2022-25 – agreement with Frontline Warning Sirens for three outdoor warning sirens in an amount not to exceed \$59,905.00. Roll call all ayes, motion passed.

Attorney Brown discussed the recommendation for Council and Planning and Zoning members to hold a joint workshop in May to review the comprehensive plan.

The meeting adjourned at 6:24 pm

Cindy Riesselman, City Clerk

**TREASURER'S REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

| FUND                          | LAST REPORT<br>ON HAND | REVENUES   | EXPENSES   | CHANGE IN<br>LIABILITY | ENDING<br>BALANCE |
|-------------------------------|------------------------|------------|------------|------------------------|-------------------|
| 001 GENERAL                   | 581,407.35             | 49,888.20  | 90,644.16  | .00                    | 540,651.39        |
| 011 T&A (PD) BENEVOLENT       | 787.15                 | .17        | .00        | .00                    | 787.32            |
| 015 T&A(FT)                   | 369,612.03             | 3.12       | .00        | .00                    | 369,615.15        |
| 021 T&A(SC)                   | 12,808.43              | 1,000.60   | .00        | .00                    | 13,809.03         |
| 029 CAPITAL IMPROVEMENT       | 201,612.83             | 42.92      | 528.73     | .00                    | 201,127.02        |
| 041 T&A(SL)                   | 6,927.27               | 8.33       | .00        | .00                    | 6,935.60          |
| 110 RUT                       | 157,661.53             | 11,904.91  | 2,094.84   | .00                    | 167,471.60        |
| 112 T&A(EB)                   | 15,568.98              | 2,468.40   | 14,381.60  | .00                    | 3,655.78          |
| 119 EMERGENCY LEVY FUND       | .00                    | .00        | .00        | .00                    | .00               |
| 121 LOCAL OPTION SALES TAX    | 964,172.85             | 32,735.09  | 4,689.00   | .00                    | 992,218.94        |
| 125 TIF                       | 1,156.97               | 3,484.99   | 6,567.92   | .00                    | 1,925.96-         |
| 166 T&A(REC PROGRAM) REV      | .00                    | .00        | .00        | .00                    | .00               |
| 167 BURNETT PROJECT           | 627,408.54             | 117.90     | .00        | .00                    | 627,526.44        |
| 168 T&A(BC)                   | .00                    | .00        | .00        | .00                    | .00               |
| 169 T&A(BURNETT CAP IMPROVE)  | 316,390.51             | 46.18      | .00        | .00                    | 316,436.69        |
| 177 T&A(PD)                   | .00                    | .00        | .00        | .00                    | .00               |
| 180 REC TRAIL                 | .00                    | .00        | .00        | .00                    | .00               |
| 200 DEBT SERVICE              | 234,194.04             | 15,357.27  | .00        | .00                    | 249,551.31        |
| 301 CAP IMPROVE WASTEWATER    | .00                    | .00        | .00        | .00                    | .00               |
| 308 CAP IMPROVE - LIBRARY     | .00                    | .00        | .00        | .00                    | .00               |
| 309 CAP IMPROVE POOL          | 1,482.21-              | .00        | 5,319.29   | .00                    | 6,801.50-         |
| 310 CAP IMPRV-AMERICAN RESCUE | 132,976.50             | 28.38      | .00        | .00                    | 133,004.88        |
| 501 T&A(B)                    | 15,596.04              | .77        | .00        | .00                    | 15,596.81         |
| 502 T&A(Y)                    | 13,565.69              | .76        | .00        | .00                    | 13,566.45         |
| 600 WATER                     | 492,994.40             | 44,088.15  | 28,451.88  | .00                    | 508,630.67        |
| 602 WATER CAPITAL OUTLAY      | 255,341.79             | .00        | 120.00     | .00                    | 255,221.79        |
| 610 SEWER                     | 661,529.13             | 37,898.73  | 15,182.10  | .00                    | 684,245.76        |
| 740 STORM DISTRICT            | 61,354.45              | 4,913.07   | 138.36     | .00                    | 66,129.16         |
| Report Total                  | 5,121,584.27           | 203,987.94 | 168,117.88 | .00                    | 5,157,454.33      |

**BALANCE SHEET**  
**CALENDAR 3/2022, FISCAL 9/2022**

| ACCOUNT NUMBER | ACCOUNT TITLE                  | MTD<br>BALANCE | YTD<br>BALANCE |
|----------------|--------------------------------|----------------|----------------|
| 001-000-1110   | CHECKING-GENERAL               | 24,191.35      | 31,380.13      |
| 011-000-1110   | CHECKING-T&A(PD) BENEVOLENT    | .00            | .00            |
| 015-000-1110   | CHECKING-T&A(FT)               | .00            | .00            |
| 021-000-1110   | CHECKING-T&A(SC)               | 1,000.00       | 1,000.00       |
| 029-000-1110   | CHECKING-DEPR POLICE           | .00            | .00            |
| 029-000-1111   | CHECKING-DEPR NON RUT EQUIP    | .00            | .00            |
| 029-000-1112   | CHECKING-DEPR PARK             | .00            | .00            |
| 029-000-1113   | CHECKING-DEPR SWIM POOL        | .00            | .00            |
| 029-000-1114   | CHECKING-DEPR P/W BLDG         | .00            | .00            |
| 029-000-1115   | CHECKING-DEPR FD EQUIP         | .00            | .00            |
| 041-000-1110   | CHECKING-T&A(SL)               | 6.85           | 19.35          |
| 110-000-1110   | CHECKING-RUT                   | 9,777.44       | 14,530.15      |
| 110-000-1111   | CHECKING-DEPR RUT EQUIP        | .00            | .00            |
| 110-000-1112   | CHECKING-SIDEWALK PROJ         | .00            | .00            |
| 112-000-1110   | CHECKING-T&A(EB)               | 86.04          | 72.28          |
| 119-000-1110   | CHECKING-EMERG LEVY            | .00            | .00            |
| 121-000-1110   | CHECKING-LOST                  | 32,627.99      | 65,255.98      |
| 121-000-1111   | CHECKING-LOST PROP TAX RELIEF  | .00            | .00            |
| 121-000-1112   | CHECKING-LOST SWIM POOL        | .00            | .00            |
| 125-000-1110   | CHECKING-TIF                   | 3,484.99       | 3,484.99       |
| 166-000-1110   | CHECKING-T&A(REC PROGRAM)      | .00            | .00            |
| 167-000-1110   | CHECKING-T&A(BURNETT REC)      | .00            | .00            |
| 167-000-1111   | CHECKING-T&A(BURNETT REC/POOL) | .00            | .00            |
| 168-000-1110   | CHECKING-T&A(BURNETT LIBRARY)  | .00            | .00            |
| 169-000-1110   | CHECKING-T&A(BURNETT CAP IMP)  | .00            | .00            |
| 177-000-1110   | CHECKING-T&A(PD) FORFEITURE    | .00            | .00            |
| 180-000-1110   | CHECKING-REC TRAIL             | .00            | .00            |
| 200-000-1110   | CHECKING-DEBT SERVICE          | 4,047.97       | 4,047.97       |
| 305-000-1110   | CHECKING-PLAYGROUND EQUIP      | .00            | .00            |
| 307-000-1110   | CHECKING-2012 HWY 44 TURN LANE | .00            | .00            |
| 301-000-1110   | CHECKING-CAP IMPROVE SEWER     | .00            | .00            |
| 308-000-1110   | CHECKING-CAP IMPROVE - LIBRARY | .00            | .00            |
| 309-000-1110   | CHECKING-CAP IMPROVE POOL      | 1,482.21       | .00            |
| 310-000-1110   | CHECKING-CAP IMPRV ARPA        | .00            | .00            |
| 501-000-1110   | CHECKING-T&A(B)                | .00            | .00            |
| 502-000-1110   | CHECKING-T&A(Y)                | .00            | .00            |
| 600-000-1110   | CHECKING-WATER                 | 15,481.30      | 37,579.47      |
| 600-000-1111   | CHECKING-WATER SINKING         | .00            | .00            |
| 600-000-1112   | CHECKING-T&A(M)                | .00            | .00            |
| 600-000-1113   | CHECKING-WATER IMPROVEMENT     | .00            | .00            |
| 600-000-1114   | CHECKING-WATER RESERVE         | .00            | .00            |
| 602-000-1110   | CHECKING-WATER CAP OUTLAY      | .00            | .00            |
| 610-000-1110   | CHECKING-SEWER                 | 22,580.53      | 46,392.22      |
| 610-000-1111   | CHECKING-SEWER SINKING         | .00            | .00            |
| 610-000-1112   | CHECKING-SEWER RESERVE         | .00            | .00            |
| 610-000-1113   | CHECKING-SEWER IMPROVEMENT     | .00            | .00            |
| 740-000-1110   | CHECKING-STORM DISTRICT        | 4,762.59       | 9,387.49       |
|                | CHECKING TOTAL                 | 119,529.26     | 213,150.03     |

**BALANCE SHEET**  
**CALENDAR 3/2022, FISCAL 9/2022**

| ACCOUNT NUMBER | ACCOUNT TITLE                 | MTD<br>BALANCE | YTD<br>BALANCE |
|----------------|-------------------------------|----------------|----------------|
| 001-000-1120   | PETTY CASH                    | .00            | 100.00         |
|                | PETTY CASH TOTAL              | .00            | 100.00         |
| 001-000-1160   | SAVINGS-GENERAL               | 64,947.31-     | 259,171.26     |
| 011-000-1160   | SAVINGS-T&A(PD) BENEVOLENT    | .17            | 787.32         |
| 015-000-1160   | SAVINGS-T&A(FT)               | 3.12           | 14,615.15      |
| 021-000-1160   | SAVINGS-T&A(SC)               | .60            | 2,809.03       |
| 029-000-1160   | SAVINGS-DEPR POLICE           | .00            | .00            |
| 029-000-1161   | SAVINGS-DEPR NON RUT EQUIP    | 7.37           | 34,556.23      |
| 029-000-1162   | SAVINGS-DEPR PARK             | 1.39           | 6,495.68       |
| 029-000-1163   | SAVINGS-DEPR SWIM POOL        | 15.49          | 72,587.74      |
| 029-000-1164   | SAVINGS-DEPR P/W BLDG         | 511.50-        | 80,732.43      |
| 029-000-1165   | SAVINGS-DEPR FIRE             | 1.44           | 6,754.94       |
| 041-000-1160   | SAVINGS-T&A(SL)               | 1.48           | 6,916.25       |
| 110-000-1160   | SAVINGS-RUT                   | 24.36          | 114,167.97     |
| 110-000-1161   | SAVINGS-DEPR RUT EQUIP        | 8.27           | 38,773.48      |
| 110-000-1162   | SAVINGS-SIDEWALK PROJ         | .00            | .00            |
| 112-000-1160   | SAVINGS-T&A(EB)               | 11,999.24-     | 3,583.50       |
| 119-000-1160   | SAVINGS-EMERG LEVY            | .00            | .00            |
| 121-000-1160   | SAVINGS-LOST                  | 4,620.61-      | 320,530.70     |
| 121-000-1161   | SAVINGS-LOST PROP TAX RELIEF  | .00            | .00            |
| 121-000-1162   | SAVINGS-LOST SWIM POOL        | 38.71          | 181,432.26     |
| 125-000-1160   | SAVINGS-TIF                   | 6,567.92-      | 5,410.95-      |
| 166-000-1160   | SAVINGS-T&A(REC PROGRAM)      | .00            | .00            |
| 167-000-1160   | SAVINGS-T&A(BURNETT REC)      | 44.85          | 210,186.96     |
| 167-000-1161   | SAVINGS-T&A(BURNETT REC/POOL) | 73.05          | 342,339.48     |
| 168-000-1160   | SAVINGS-T&A(BURNETT LIBRARY)  | .00            | .00            |
| 169-000-1160   | SAVINGS-T&A(BURNETT CAP IMP)  | 46.18          | 216,436.69     |
| 177-000-1160   | SAVINGS-T&A(PD)FORFEITURE     | .00            | .00            |
| 180-000-1160   | SAVINGS-REC TRAIL             | .00            | .00            |
| 200-000-1160   | SAVINGS-DEBT SERV             | 11,309.30      | 245,503.34     |
| 305-000-1160   | SAVINGS-PLAYGROUND EQUIP      | .00            | .00            |
| 307-000-1160   | SAVINGS-2012 HWY 44 TURN LANE | .00            | .00            |
| 301-000-1160   | SAVINGS-CAP IMPROVE SEWER     | .00            | .00            |
| 308-000-1160   | SAVINGS-CAP IMPROVE - LIBRARY | .00            | .00            |
| 309-000-1160   | SAVINGS-CAP IMPROVE POOL      | 6,801.50-      | 6,801.50-      |
| 310-000-1160   | SAVINGS-CAP IMPRV ARPA        | 28.38          | 133,004.88     |
| 501-000-1160   | SAVINGS-T&A(B)                | .77            | 3,596.81       |
| 502-000-1160   | SAVINGS-T&A(Y)                | .76            | 3,566.45       |
| 600-000-1160   | SAVINGS-WATER                 | 9,836.90-      | 363,055.40     |
| 600-000-1161   | SAVINGS-WATER SINKING         | 9,991.87       | 93,454.24      |
| 600-000-1162   | SAVINGS-T&A(M)                | .00            | 4,053.88       |
| 600-000-1163   | SAVINGS-WATER IMPROVEMENT     | .00            | 10,487.68      |
| 600-000-1164   | SAVINGS-WATER RESERVE         | .00            | .00            |
| 602-000-1160   | SAVINGS-WATER CAP OUTLAY      | 120.00-        | 255,221.79     |
| 610-000-1160   | SAVINGS-SEWER                 | 10,978.90-     | 538,682.21     |
| 610-000-1161   | SAVINGS-SEWER SINKING         | 11,115.00      | 85,828.67      |
| 610-000-1162   | SAVINGS-SEWER RESERVE         | .00            | .00            |
| 610-000-1163   | SAVINGS-SEWER IMPROVEMENT     | .00            | 13,342.66      |

**BALANCE SHEET**  
**CALENDAR 3/2022, FISCAL 9/2022**

| ACCOUNT NUMBER | ACCOUNT TITLE                  | MTD<br>BALANCE      | YTD<br>BALANCE        |
|----------------|--------------------------------|---------------------|-----------------------|
| 740-000-1160   | SAVINGS-STORM DISTRICT         | 12.12               | 56,741.67             |
|                | SAVINGS TOTAL                  | -----<br>83,659.20- | -----<br>3,707,204.30 |
|                |                                |                     |                       |
| 001-000-1170   | CD#47719-GENERAL               | .00                 | 250,000.00            |
| 001-000-1171   | CD-GENERAL                     | .00                 | .00                   |
| 015-000-1170   | CD#47614-T&A (FT)              | .00                 | 200,000.00            |
| 015-000-1171   | CD#47719-T&A (FT)              | .00                 | 155,000.00            |
| 021-000-1170   | CD#47614-T&A (SC)              | .00                 | 10,000.00             |
| 029-000-1170   | CD-DEPR POLICE                 | .00                 | .00                   |
| 029-000-1171   | CD-DEPR NON RUT EQUIP          | .00                 | .00                   |
| 029-000-1172   | CD-DEPR PARK                   | .00                 | .00                   |
| 029-000-1173   | CD-DEPR SWIM POOL              | .00                 | .00                   |
| 029-000-1174   | CD-DEPR P/W BLDG               | .00                 | .00                   |
| 029-000-1175   | CD#-DEPR P/W BLDG              | .00                 | .00                   |
| 029-000-1176   | CD-DEPR FIRE                   | .00                 | .00                   |
| 110-000-1170   | CD-RUT                         | .00                 | .00                   |
| 110-000-1171   | CD-DEPR RUT EQUIP              | .00                 | .00                   |
| 121-000-1172   | CD#47614-LOST SWIM POOL        | .00                 | 425,000.00            |
| 121-000-1173   | CD-LOST SWIM POOL              | .00                 | .00                   |
| 167-000-1170   | CD#47719-T&A(BURNETT REC)      | .00                 | 75,000.00             |
| 167-000-1171   | CD-T&A(BURNETT REC/POOL)       | .00                 | .00                   |
| 167-000-1172   | CD-T&A(BURNETT REC)            | .00                 | .00                   |
| 168-000-1170   | CD-T&A(BURNETT LIBRARY)        | .00                 | .00                   |
| 169-000-1170   | CD-T&A(BURNETT CAP IMPR)       | .00                 | .00                   |
| 169-000-1171   | CD#47614-T&A(BURNETT CAP IMPR) | .00                 | 100,000.00            |
| 308-000-1170   | CD-CAP IMPROVE LIBRARY         | .00                 | .00                   |
| 310-000-1170   | CD-CAP IMPRV ARPA              | .00                 | .00                   |
| 501-000-1170   | CD#47719-T&A(B)                | .00                 | 12,000.00             |
| 502-000-1170   | CD#47719-T&A(Y)                | .00                 | 10,000.00             |
| 600-000-1170   | CD-WATER                       | .00                 | .00                   |
| 600-000-1171   | CD-WATER                       | .00                 | .00                   |
| 610-000-1170   | CD-SEWER                       | .00                 | .00                   |
|                | CD'S TOTAL                     | -----<br>.00        | -----<br>1,237,000.00 |
|                |                                |                     |                       |
|                | TOTAL CASH                     | =====               | =====                 |
|                |                                | 35,870.06           | 5,157,454.33          |
|                |                                | =====               | =====                 |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

**PCT OF FISCAL YTD 75.0%**

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 001-110-6010   | POLICE-WAGES             | .00          | .00         | .00         | .00              |
| 001-110-6181   | POLICE-CLOTHING          | .00          | .00         | .00         | .00              |
| 001-110-6210   | POLICE-DUES,M'SHIPS, SPE | .00          | .00         | .00         | .00              |
| 001-110-6230   | POLICE-TRAINING          | .00          | .00         | .00         | .00              |
| 001-110-6310   | POLICE-OFFICE RENTAL/MAI | .00          | .00         | .00         | .00              |
| 001-110-6331   | POLICE-VEHICLE OPERATION | .00          | .00         | .00         | .00              |
| 001-110-6332   | POLICE-VEHICLE/EQUIP REP | .00          | .00         | .00         | .00              |
| 001-110-6371   | POLICE-UTILITIES         | .00          | .00         | .00         | .00              |
| 001-110-6373   | POLICE-TELEPHONE         | .00          | .00         | .00         | .00              |
| 001-110-6413   | PAYMENTS - OTHER AGENCIE | 157,564.00   | 13,130.33   | 117,624.72  | 74.65            |
| 001-110-6419   | POLICE-TECHNOLOGY SERVIC | .00          | .00         | .00         | .00              |
| 001-110-6499   | POLICE-RESERVE OFFICERS  | .00          | .00         | .00         | .00              |
| 001-110-6505   | POLICE-PIONEER GRANT     | .00          | .00         | .00         | .00              |
| 001-110-6506   | POLICE-OFFICE SUPPLIES   | .00          | .00         | .00         | .00              |
| 001-110-6507   | POLICE-OPERATING SUPPLIE | .00          | .00         | .00         | .00              |
| 001-110-6599   | POLICE-PUBLIC RELATIONS  | .00          | .00         | .00         | .00              |
| 011-110-6599   | T&A(PD) BENEVOLENT       | 787.00       | .00         | .00         | .00              |
| 029-110-6799   | DEPR-POLICE EXPENSE      | .00          | .00         | .00         | .00              |
| 112-110-6110   | POLICE-FICA              | 9,770.00     | 814.16      | 7,281.94    | 74.53            |
| 112-110-6130   | POLICE-IPERS             | 11,890.00    | 985.51      | 8,832.30    | 74.28            |
| 112-110-6150   | POLICE-GROUP INSURANCE   | 36,953.00    | 3,079.44    | 27,696.01   | 74.95            |
| 112-110-6155   | POLICE-CITY SHARE HSA    | .00          | .00         | .00         | .00              |
| 112-110-6160   | POLICE-WORKER'S COMP     | 1,078.00     | 89.82       | 808.38      | 74.99            |
| 112-110-6170   | POLICE-UNEMPLOYMENT      | 190.00       | 15.80       | 139.80      | 73.58            |
| 112-110-6181   | POLICE-UNIFORM ALLOWANCE | 600.00       | 50.00       | 400.00      | 66.67            |
| 177-110-6505   | T&A(PD) FORFEITURES EXPE | .00          | .00         | .00         | .00              |
|                | POLICE TOTAL             | 218,832.00   | 18,165.06   | 162,783.15  | 74.39            |
| 001-150-6010   | FIRE DEPT-SALARIES       | 15,000.00    | .00         | 2,180.00    | 14.53            |
| 001-150-6150   | FIRE DEPT-GROUP INSURANC | 750.00       | .00         | .00         | .00              |
| 001-150-6210   | FIRE DEPT-DUES           | 300.00       | .00         | 391.00      | 130.33           |
| 001-150-6230   | FIRE DEPT-TRAINING       | 3,000.00     | 234.60      | 244.60      | 8.15             |
| 001-150-6310   | FIRE DEPT-BUILDING MAINT | 2,500.00     | .00         | .00         | .00              |
| 001-150-6331   | FIRE DEPT-VEHICLE OPERAT | 3,000.00     | 151.24      | 841.07      | 28.04            |
| 001-150-6332   | FIRE DEPT-VEHICLE MAINT/ | 11,000.00    | 1,470.65    | 3,660.89    | 33.28            |
| 001-150-6373   | FIRE DEPT-TELEPHONE      | 1,600.00     | 135.43      | 1,232.24    | 77.02            |
| 001-150-6412   | FIRE DEPT-HEALTH/FITNESS | 1,000.00     | .00         | .00         | .00              |
| 001-150-6415   | FIRE DEPT-HYDRANT RENT   | .00          | .00         | .00         | .00              |
| 001-150-6419   | FIRE DEPT-TECHNOLOGY SER | 4,000.00     | 178.94      | 1,995.08    | 49.88            |
| 001-150-6505   | FIRE DEPT-PAGERS/REPAIRS | 5,000.00     | 490.00      | 657.52      | 13.15            |
| 001-150-6507   | FIRE DEPT-OPERATING SUPP | 3,000.00     | 55.10       | 527.79      | 17.59            |
| 001-150-6599   | FIRE DEPT-REPAIRS/SUPP N | 58,000.00    | 873.10      | 5,219.68    | 9.00             |
| 015-150-6505   | T&A(FT)-EXPENSES         | .00          | .00         | .00         | .00              |
| 029-150-6504   | DEPR-FD MINOR EQUIPMENT  | 55,000.00    | .00         | 53,639.00   | 97.53            |
| 112-150-6110   | FIRE-FICA                | 1,148.00     | .00         | 166.88      | 14.54            |
| 112-150-6130   | FIRE-IPERS               | 559.00       | .00         | 12.08       | 2.16             |
| 112-150-6150   | FIRE-GROUP INSURANCE     | .00          | .00         | 2,073.00    | .00              |
| 112-150-6155   | FIRE-CITY SHARE HSA      | .00          | .00         | 1.08        | .00              |
| 112-150-6160   | FIRE-WORKER'S COMP       | 6,500.00     | .00         | .00         | .00              |
|                | FIRE TOTAL               | 171,357.00   | 3,589.06    | 72,841.91   | 42.51            |
| 001-170-6407   | BUILDING INSPECTION FEES | 50,000.00    | 2,720.40    | 17,877.20   | 35.75            |
|                | BUILDING INSPECTIONS TOT | 50,000.00    | 2,720.40    | 17,877.20   | 35.75            |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 001-190-6499   | ANIMAL IMPOUNDMENT       | 500.00       | .00         | .00         | .00              |
|                | ANIMAL CONTROL TOTAL     | 500.00       | .00         | .00         | .00              |
|                | PUBLIC SAFETY TOTAL      | 440,689.00   | 24,474.52   | 253,502.26  | 57.52            |
| 001-210-6010   | STREETS-WAGES            | 47,376.00    | 2,426.89    | 17,303.83   | 36.52            |
| 001-210-6210   | PARKS-DUES               | .00          | .00         | .00         | .00              |
| 001-210-6230   | STREETS-EDUCATION/TRAINI | 700.00       | .00         | 118.00      | 16.86            |
| 001-210-6332   | STREETS-VEHICLE MAINT    | .00          | .00         | .00         | .00              |
| 001-210-6417   | STREETS-PROJECTS         | 115,670.00   | .00         | 115,670.00  | 100.00           |
| 001-210-6419   | STREETS-TECHNOLOGY SERV  | 1,800.00     | 30.01       | 870.09      | 48.34            |
| 001-210-6499   | STREETS-CONTRACT LABOR   | 1,000.00     | .00         | 406.00      | 40.60            |
| 001-210-6507   | STREETS-SUPPLIES R16     | .00          | .00         | .00         | .00              |
| 001-210-6599   | STREETS-MISC SUPPLIES    | 1,500.00     | .00         | 438.49      | 29.23            |
| 021-210-6417   | T&A(SC)-REFUNDS          | 1,000.00     | .00         | .00         | .00              |
| 029-210-6710   | DEPR-NON RUT EQUIP       | 35,000.00    | .00         | 34,033.17   | 97.24            |
| 110-210-6331   | RUT-VEHICLE OPERATIONS   | 3,000.00     | 224.07      | 2,300.75    | 76.69            |
| 110-210-6407   | RUT-ENGINEERING          | .00          | .00         | .00         | .00              |
| 110-210-6408   | RUT-LIABILITY INSURANCE  | .00          | .00         | .00         | .00              |
| 110-210-6417   | RUT-STREET REPAIRS/MAINT | 104,400.00   | .00         | 98,026.63   | 93.90            |
| 110-210-6425   | RUT-SIDEWALK IMPROVEMENT | 2,000.00     | .00         | 376.00      | 18.80            |
| 110-210-6490   | RUT-FAIR VIEW DR SIDEWAL | 13,000.00    | .00         | 8,293.40    | 63.80            |
| 110-210-6504   | RUT-STREET EQUIP         | .00          | .00         | .00         | .00              |
| 110-210-6710   | RUT-DEPR EQUIP EXPENSES  | 35,000.00    | .00         | 34,033.18   | 97.24            |
| 112-210-6110   | STREETS-FICA - STREETS   | 3,624.00     | 185.65      | 1,354.37    | 37.37            |
| 112-210-6130   | STREETS-IPERS            | 4,472.00     | 218.57      | 1,625.75    | 36.35            |
| 112-210-6150   | STREETS-GROUP INSURANCE  | 11,926.00    | 952.41      | 8,126.14    | 68.14            |
| 112-210-6155   | CITY SHARE- HSA          | 2,325.00     | 29.00       | 1,284.07    | 55.23            |
| 112-210-6160   | STREETS-WORKER'S COMP    | 5,000.00     | .00         | .00         | .00              |
| 112-210-6170   | STREETS-UNEMPLOYMENT     | .00          | .00         | .00         | .00              |
| 112-210-6181   | STREETS-UNIFORM ALLOWANC | 400.00       | .00         | 400.00      | 100.00           |
|                | ROADS, BRIDGES, SIDEWALK | 389,193.00   | 4,066.60    | 324,659.87  | 83.42            |
| 110-230-6371   | RUT-STREET LIGHTS        | 22,000.00    | 1,525.11    | 12,904.19   | 58.66            |
| 110-230-6509   | RUT-STREET SIGNS         | 2,500.00     | 84.80       | 1,054.26    | 42.17            |
|                | STREET LIGHTING TOTAL    | 24,500.00    | 1,609.91    | 13,958.45   | 56.97            |
| 110-250-6331   | RUT-SNOW REM VEHICLE OPE | 3,500.00     | 260.86      | 943.57      | 26.96            |
| 110-250-6332   | RUT-SNOW REM VEHICLE REP | 4,000.00     | .00         | 86.04       | 2.15             |
| 110-250-6499   | RUT-SNOW REM CONTRACT LA | 4,000.00     | .00         | 1,920.00    | 48.00            |
| 110-250-6599   | RUT-SNOW REM SUPPLIES    | 10,000.00    | .00         | 5,799.78    | 58.00            |
|                | SNOW REMOVAL TOTAL       | 21,500.00    | 260.86      | 8,749.39    | 40.69            |
| 001-290-6010   | GARBAGE-WAGES            | 16,098.00    | 1,125.48    | 10,158.95   | 63.11            |
| 001-290-6411   | GARBAGE-COURT CLAIMS     | 2,195.00     | .00         | 2,195.00    | 100.00           |
| 001-290-6418   | GARBAGE-SALES TAX        | 5,000.00     | 475.84      | 4,689.15    | 93.78            |
| 001-290-6499   | GARBAGE-FEES             | 231,846.00   | 20,050.31   | 179,085.56  | 77.24            |
| 001-290-6506   | GARBAGE-OFFICE SUPPLIES  | 1,200.00     | .00         | 1,276.05    | 106.34           |
| 001-290-6508   | GARBAGE-POSTAGE          | 1,500.00     | .00         | 1,400.00    | 93.33            |
| 112-290-6110   | GARBAGE-FICA             | 1,231.00     | 86.10       | 777.05      | 63.12            |
| 112-290-6130   | GARBAGE-IPERS            | 1,520.00     | 106.25      | 955.59      | 62.87            |
| 112-290-6150   | GARBAGE-GROUP INSURANCE  | 10,552.00    | 440.56      | 5,108.89    | 48.42            |
| 112-290-6155   | GARBAGE-CITY SHARE HSA   | 1,850.00     | 18.80       | 935.96      | 50.59            |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
|                | GARBAGE TOTAL            | 272,992.00   | 22,303.34   | 206,582.20  | 75.67            |
| 001-299-6010   | GARAGE-WAGES             | 29,458.00    | 2,303.12    | 20,968.27   | 71.18            |
| 001-299-6310   | GARAGE-BUILDING REPAIRS  | 10,000.00    | 425.65      | 10,066.82   | 100.67           |
| 001-299-6331   | GARAGE-VEHICLE OPERATION | 3,500.00     | 224.07      | 2,425.30    | 69.29            |
| 001-299-6332   | GARAGE-VEHICLE REPAIRS   | 26,000.00    | 219.53      | 19,064.40   | 73.32            |
| 001-299-6371   | GARAGE-UTILITIES         | 3,500.00     | 882.35      | 2,708.36    | 77.38            |
| 001-299-6373   | GARAGE-TELEPHONE         | .00          | .00         | .00         | .00              |
| 001-299-6399   | GARAGE-MINOR REPAIRS/MAI | 4,500.00     | .00         | 3,403.64    | 75.64            |
| 001-299-6490   | STREET TREES             | 28,000.00    | .00         | 12,153.00   | 43.40            |
| 001-299-6507   | GARAGE-OPERATING SUPPLIE | 5,000.00     | 213.66      | 3,088.54    | 61.77            |
| 029-299-6799   | DEPR-P/W BLDG EXPENSE    | 15,000.00    | 528.73      | 5,134.40    | 34.23            |
| 112-299-6110   | GARAGE-FICA              | 2,254.00     | 176.21      | 1,604.19    | 71.17            |
| 112-299-6130   | GARAGE-IPERS             | 2,781.00     | 216.06      | 1,953.96    | 70.26            |
| 112-299-6150   | GARAGE-GROUP INSURANCE   | 7,884.00     | 597.22      | 5,090.76    | 64.57            |
| 112-299-6155   | GARAGE-CITY SHARE HSA    | 1,463.00     | 29.00       | 1,359.47    | 92.92            |
| 112-299-6160   | GARAGE-WORKER'S COMP     | 1,600.00     | .00         | .00         | .00              |
|                | OTHER PUBLIC WORKS TOTAL | 140,940.00   | 5,815.60    | 89,021.11   | 63.16            |
|                | PUBLIC WORKS TOTAL       | 849,125.00   | 34,056.31   | 642,971.02  | 75.72            |
| 001-350-6501   | MOSQUITO SPRAYING        | 8,000.00     | .00         | 7,250.00    | 90.63            |
|                | WATER,AIR,MOSQUITO CONTR | 8,000.00     | .00         | 7,250.00    | 90.63            |
| 001-399-6590   | COVID-19 EXPENSES        | .00          | .00         | .00         | .00              |
|                | OTHER HEALTH/SOCIAL SERV | .00          | .00         | .00         | .00              |
|                | HEALTH & SOCIAL SERVICES | 8,000.00     | .00         | 7,250.00    | 90.63            |
| 001-410-6010   | LIBRARY-WAGES            | 89,269.00    | 6,067.24    | 57,380.22   | 64.28            |
| 001-410-6230   | LIBRARY-TRAINING/EDUCATI | 250.00       | .00         | .00         | .00              |
| 001-410-6310   | LIBRARY-BLDG REPAIR/MAIN | 8,000.00     | 415.00      | 5,284.33    | 66.05            |
| 001-410-6320   | LIBRARY-GROUNDS MAINT    | 500.00       | .00         | .00         | .00              |
| 001-410-6340   | LIBRARY-COMPUTER MAINT   | 6,000.00     | 470.00      | 470.00      | 7.83             |
| 001-410-6371   | LIBRARY-UTILITIES        | 16,000.00    | 721.55      | 6,878.42    | 42.99            |
| 001-410-6373   | LIBRARY-TELEPHONE        | 2,500.00     | 305.63      | 2,887.93    | 115.52           |
| 001-410-6390   | LIBRARY-DALLAS CO FOUND  | .00          | .00         | .00         | .00              |
| 001-410-6419   | LIBRARY-TECHNOLOGY SERV  | 1,400.00     | 254.72      | 969.28      | 69.23            |
| 001-410-6502   | LIBRARY-BOOKS            | 16,000.00    | 566.24      | 8,856.99    | 55.36            |
| 001-410-6505   | LIBRARY-OFFICE FURNITURE | 2,000.00     | .00         | 94.25       | 4.71             |
| 001-410-6507   | LIBRARY-SUPPLIES/PROG/DU | 6,500.00     | 192.32      | 2,268.62    | 34.90            |
| 001-410-6508   | LIBRARY-POSTAGE          | 1,000.00     | 3.63        | 96.01       | 9.60             |
| 001-410-6599   | LIBRARY-EQUIPMENT        | .00          | .00         | .00         | .00              |
| 041-410-6502   | T&A(SL)-EXPENSES         | .00          | .00         | .00         | .00              |
| 112-410-6110   | LIBRARY-FICA             | 6,829.00     | 464.16      | 4,389.64    | 64.28            |
| 112-410-6130   | LIBRARY-IPERS            | 8,427.00     | 572.74      | 5,416.58    | 64.28            |
| 112-410-6150   | LIBRARY-GROUP INSURANCE  | 20,688.00    | 1,963.21    | 16,840.51   | 81.40            |
| 112-410-6155   | LIBRARY-CITY SHARE HSA   | 5,000.00     | 100.00      | 4,700.00    | 94.00            |
| 112-410-6160   | LIBRARY-WORKER'S COMP    | 250.00       | .00         | .00         | .00              |
| 121-410-6770   | LOST-CAP OUTLAY LIBRARY  | .00          | .00         | .00         | .00              |
| 168-410-6721   | T&A(BURNETT LIBRARY)-EXP | .00          | .00         | .00         | .00              |



**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 501-410-6502   | T&A BOOKS-EXPENSE        | .00          | .00         | .00         | .00              |
|                | LIBRARY TOTAL            | 190,613.00   | 12,096.44   | 116,532.78  | 61.14            |
| 001-430-6010   | PARKS-WAGES              | 45,721.00    | 2,799.32    | 35,528.75   | 77.71            |
| 001-430-6210   | PARKS-DUES               | .00          | .00         | .00         | .00              |
| 001-430-6230   | PARKS-EDUCATION/TRAINING | 200.00       | .00         | .00         | .00              |
| 001-430-6310   | PARKS-BLDG MAINT/REPAIR  | 12,000.00    | .00         | 337.13      | 2.81             |
| 001-430-6320   | PARKS-GROUND MAINT/REPAI | 12,000.00    | 363.89      | 9,033.77    | 75.28            |
| 001-430-6331   | PARKS-VEHICLE OPERATION  | 2,000.00     | .00         | 1,712.02    | 85.60            |
| 001-430-6350   | PARKS-EQUIP REPAIRS      | 1,000.00     | .00         | 950.20      | 95.02            |
| 001-430-6371   | PARKS-UTILITIES          | 2,500.00     | 134.51      | 1,391.25    | 55.65            |
| 001-430-6385   | PARKS-PRAIRIE MEADOW GRA | .00          | .00         | .00         | .00              |
| 001-430-6390   | PARKS-DALLAS COUNTY FOUN | 5,000.00     | .00         | .00         | .00              |
| 001-430-6399   | PARKS-PARK EQUIP/MAINT   | 20,000.00    | 258.23      | 14,547.24   | 72.74            |
| 001-430-6450   | PARKS-TREE MAINT         | 8,500.00     | .00         | 8,540.00    | 100.47           |
| 001-430-6460   | TREES PLEASE GRANT EXPEN | 2,000.00     | .00         | .00         | .00              |
| 001-430-6461   | TREES FOREVER GRANT EXPE | 1,500.00     | .00         | 1,265.50    | 84.37            |
| 001-430-6495   | PARKS-ACTIVITIES         | 200.00       | .00         | .00         | .00              |
| 001-430-6505   | PARKS-WELLMARK GRANT     | 25,000.00    | .00         | .00         | .00              |
| 001-430-6507   | PARKS-MISC OPERATING SUP | 2,000.00     | .00         | 260.90      | 13.05            |
| 029-430-6720   | DEPR-PARK EXPENSES       | .00          | .00         | .00         | .00              |
| 112-430-6110   | PARKS-FICA               | 3,498.00     | 214.15      | 2,717.95    | 77.70            |
| 112-430-6130   | PARKS-IPERS              | 3,523.00     | 263.48      | 3,106.49    | 88.18            |
| 112-430-6150   | PARKS-GROUP INSURANCE    | 2,078.00     | 162.30      | 1,391.27    | 66.95            |
| 112-430-6155   | PARKS-CITY SHARE HSA     | 413.00       | 20.00       | 1,023.89    | 247.92           |
| 112-430-6160   | PARKS-WORKER'S COMP      | 675.00       | .00         | .00         | .00              |
| 112-430-6181   | PARKS-UNIFORM ALLOWANCE  | 400.00       | .00         | .00         | .00              |
| 167-430-6320   | T&A(BURNETT REC)-PARK IM | 80,000.00    | .00         | .00         | .00              |
| 305-430-6505   | PLAYGROUND-EXPENSES      | .00          | .00         | .00         | .00              |
|                | PARKS TOTAL              | 230,208.00   | 4,215.88    | 81,806.36   | 35.54            |
| 001-440-6010   | SWIM POOL-WAGES          | 52,650.00    | 970.10      | 23,358.84   | 44.37            |
| 001-440-6230   | SWIM POOL-TRAINING       | 500.00       | .00         | 175.00      | 35.00            |
| 001-440-6310   | SWIM POOL-EQUIP/BLDG REP | 10,000.00    | .00         | 156.45      | 1.56             |
| 001-440-6350   | SWIM POOL-OPER EQUIP REP | 1,000.00     | .00         | .00         | .00              |
| 001-440-6371   | SWIM POOL-UTILITIES      | 3,500.00     | .00         | 2,755.80    | 78.74            |
| 001-440-6373   | SWIM POOL-TELEPHONE      | 500.00       | 28.52       | 259.20      | 51.84            |
| 001-440-6418   | SWIM POOL-SALES TAX      | 2,500.00     | .00         | 735.21      | 29.41            |
| 001-440-6501   | SWIM POOL-CHEM/INSPEC    | 6,000.00     | .00         | 811.05      | 13.52            |
| 001-440-6507   | SWIM POOL-OPERATING SUPP | 3,000.00     | 62.96       | 759.38      | 25.31            |
| 029-440-6599   | DEPR-POOL DONATION EXPEN | .00          | .00         | .00         | .00              |
| 029-440-6710   | DEPR-SWIM POOL EXPENSES  | .00          | .00         | .00         | .00              |
| 112-440-6110   | SWIM POOL-FICA           | 4,028.00     | 74.21       | 1,786.98    | 44.36            |
| 112-440-6130   | SWIM POOL-IPERS          | 722.00       | 67.78       | 584.71      | 80.98            |
| 112-440-6150   | SWIM POOL-GROUP INS      | 4,015.00     | 62.31       | 1,215.64    | 30.28            |
| 112-440-6155   | SWIM POOL-CITY SHARE HSA | 663.00       | 4.00        | 237.66      | 35.85            |
| 112-440-6160   | SWIM POOL-WORKER'S COMP  | 2,000.00     | .00         | .00         | .00              |
| 166-440-6599   | T&A(REC PROGRAM) EXPENSE | .00          | .00         | .00         | .00              |
| 167-440-6801   | T&A(BURNETT REC) PRINCIP | .00          | .00         | .00         | .00              |
| 169-440-6750   | T&A(BURNETT CAP IMPR)-PA | 55,000.00    | .00         | .00         | .00              |
| 180-440-6320   | REC TRAIL-EXPENSES       | .00          | .00         | .00         | .00              |
| 180-440-6380   | REC TRAIL-PROJ MAIN ST G | .00          | .00         | .00         | .00              |
| 180-440-6407   | ENGINEERING              | .00          | .00         | .00         | .00              |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 180-440-6499   | REC TRAIL-TRAILHEAD ARTW | .00          | .00         | .00         | .00              |
| 180-440-6801   | REC TRAIL-BURNETT PRINC  | .00          | .00         | .00         | .00              |
| 180-440-6851   | REC TRAIL-BURNETT INT    | .00          | .00         | .00         | .00              |
| 502-440-6505   | T&A YOUTH-EXPENSES       | .00          | .00         | .00         | .00              |
|                | RECREATION TOTAL         | 146,078.00   | 1,269.88    | 32,835.92   | 22.48            |
|                | CULTURE & RECREATION TOT | 566,899.00   | 17,582.20   | 231,175.06  | 40.78            |
| 001-520-6210   | ECON DEV-DUES            | 4,500.00     | .00         | 4,057.50    | 90.17            |
| 001-520-6371   | ECON DEV-UTILITIES       | 150.00       | .00         | 162.05      | 108.03           |
| 001-520-6402   | ECON DEV-ADVERTISING/SIG | 1,000.00     | .00         | .00         | .00              |
| 001-520-6407   | ECON DEV-ENGINEERING     | 8,000.00     | 10,876.97   | 18,738.97   | 234.24           |
| 001-520-6413   | ECON DEV-PAYMENT OTHER A | 7,500.00     | .00         | 1,734.00    | 23.12            |
| 001-520-6470   | ECON DEV-COMPLIANCE      | 10,000.00    | 457.83      | 3,602.64    | 36.03            |
| 001-520-6490   | ECON DEV-MISC EXPENSE    | 3,000.00     | .00         | .00         | .00              |
| 001-520-6495   | ECON DEV-ACTIVITIES      | .00          | .00         | 7,248.00    | .00              |
| 001-520-6499   | ECON DEV-OTHER PROF SERV | 5,000.00     | .00         | 2,407.00    | 48.14            |
| 001-520-6761   | ECON DEV-WALNUT ST INTER | .00          | .00         | .00         | .00              |
| 125-520-6411   | TIF-LEGAL EXPENSES       | .00          | .00         | .00         | .00              |
| 125-520-6499   | TIF-PIONEER REBATE AGREE | .00          | .00         | .00         | .00              |
| 125-520-6799   | TIF-STREETSCAPE          | .00          | .00         | .00         | .00              |
| 169-520-6499   | T&A(BURNETT CAP IMP)-WAL | 25,000.00    | .00         | .00         | .00              |
|                | ECONOMIC DEVELOPMENT TOT | 64,150.00    | 11,334.80   | 37,950.16   | 59.16            |
| 001-540-6371   | P&Z-UTILITIES            | .00          | .00         | .00         | .00              |
| 001-540-6407   | P&Z ENGINEERING          | 15,000.00    | 4,027.00    | 25,753.05   | 171.69           |
| 001-540-6414   | P&Z-PUBLICATIONS         | 100.00       | .00         | .00         | .00              |
| 001-540-6490   | P&Z-MISC                 | .00          | .00         | .00         | .00              |
|                | PLANNING & ZONING TOTAL  | 15,100.00    | 4,027.00    | 25,753.05   | 170.55           |
|                | COMMUNITY & ECONOMIC DEV | 79,250.00    | 15,361.80   | 63,703.21   | 80.38            |
| 001-610-6010   | MAYOR/COUNCIL-WAGES      | 9,600.00     | 400.00      | 8,400.00    | 87.50            |
| 001-610-6210   | MAYOR/COUNCIL-DUES       | 1,500.00     | .00         | 1,169.00    | 77.93            |
| 001-610-6230   | MAYOR/COUNCIL-TRAINING   | .00          | .00         | 220.00      | .00              |
| 001-610-6401   | MAYOR/COUNCIL-AUDITS     | 10,000.00    | .00         | .00         | .00              |
| 001-610-6414   | MAYOR/COUNCIL-PUBLICATIO | 6,000.00     | 490.03      | 4,287.33    | 71.46            |
| 001-610-6419   | MAYOR/COUNCIL-TECHNOLOGY | 1,500.00     | 59.94       | 2,697.00    | 179.80           |
| 001-610-6490   | MAYOR/COUNCIL-BONDS/DUES | 15,000.00    | .00         | .00         | .00              |
| 001-610-6599   | MAYOR/COUNCIL-MISC EXPEN | 14,000.00    | 951.90      | 4,082.78    | 29.16            |
| 112-610-6110   | MAYOR/COUNCIL-FICA       | 734.00       | 30.60       | 374.76      | 51.06            |
| 112-610-6130   | MAYOR/COUNCIL-IPERS      | 725.00       | .00         | 407.80      | 56.25            |
| 112-610-6160   | MAYOR/COUNCIL-WORKER'S C | .00          | .00         | .00         | .00              |
|                | MAYOR/COUNCIL/CITY MGR T | 59,059.00    | 1,932.47    | 21,638.67   | 36.64            |
| 001-620-6010   | CLERK-WAGES              | 63,957.00    | 3,101.59    | 41,917.40   | 65.54            |
| 001-620-6210   | CLERK-DUES               | 150.00       | 50.00       | 50.00       | 33.33            |
| 001-620-6230   | CLERK-EDUCATION/TRAINING | 2,000.00     | .00         | 1,556.11    | 77.81            |
| 001-620-6350   | CLERK-EQUIPMENT REPAIRS  | 500.00       | .00         | .00         | .00              |
| 001-620-6373   | CLERK-TELEPHONE/RADIOS   | 3,100.00     | 234.83      | 2,187.32    | 70.56            |
| 001-620-6419   | CLERK-TECHNOLOGY SERVICE | 15,000.00    | 463.77      | 8,449.00    | 56.33            |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 001-620-6490   | CLERK-CONTRACT LABOR     | 1,000.00     | .00         | 546.25      | 54.63            |
| 001-620-6505   | CLERK-OFFICE EQUIP PURCH | 4,000.00     | .00         | 775.00      | 19.38            |
| 001-620-6507   | CLERK-MISC OPERATING SUP | 4,300.00     | 93.91       | 2,098.93    | 48.81            |
| 001-620-6508   | CLERK-POSTAGE/BOX RENT   | 1,500.00     | .00         | 1,277.04    | 85.14            |
| 112-620-6110   | CLERK-FICA               | 4,893.00     | 237.26      | 3,206.63    | 65.54            |
| 112-620-6130   | CLERK-IPERS              | 6,038.00     | 292.79      | 3,950.30    | 65.42            |
| 112-620-6150   | CLERK-GROUP INSURANCE    | 26,329.00    | 1,711.43    | 16,594.07   | 63.03            |
| 112-620-6155   | CLERK-CITY SHARE HSA     | 5,174.00     | 50.62       | 2,749.61    | 53.14            |
| 112-620-6160   | CLERK-WORKER'S COMP      | 375.00       | .00         | .00         | .00              |
|                | CLERK/TREASURER/ADM TOTA | 138,316.00   | 6,236.20    | 85,357.66   | 61.71            |
| 001-630-6403   | ELECTIONS-EXPENSES       | .00          | .00         | 1,092.67    | .00              |
|                | ELECTIONS TOTAL          | .00          | .00         | 1,092.67    | .00              |
| 001-640-6405   | ATTORNEY-MISC EXP        | 3,000.00     | 48.16       | 2,315.51    | 77.18            |
| 001-640-6411   | ATTORNEY-RETAINER        | 31,200.00    | 2,600.00    | 23,400.00   | 75.00            |
|                | LEGAL SERVICES/ATTORNEY  | 34,200.00    | 2,648.16    | 25,715.51   | 75.19            |
| 001-650-6310   | MEMORIAL HALL-BLDG MAINT | 5,000.00     | 1,089.48    | 1,200.40    | 24.01            |
| 001-650-6320   | MEMORIAL HALL-MISC EXPEN | 1,300.00     | 12.56       | 1,185.03    | 91.16            |
| 001-650-6371   | MEMORIAL HALL-UTILITIES  | 6,500.00     | 818.51      | 4,546.54    | 69.95            |
| 001-650-6373   | MEMORIAL HALL-TELEPHONE  | 600.00       | 50.00       | 400.00      | 66.67            |
| 001-650-6399   | MEMORIAL HALL-CAPITAL OU | .00          | .00         | .00         | .00              |
| 001-650-6409   | MEMORIAL HALL-JANITOR SE | 4,300.00     | 260.00      | 2,340.00    | 54.42            |
| 001-650-6499   | MEMORIAL HALL-ELEV MAINT | 1,200.00     | .00         | 1,147.24    | 95.60            |
|                | CITY HALL/GENERAL BLDGS  | 18,900.00    | 2,230.55    | 10,819.21   | 57.24            |
| 001-660-6408   | GENERAL-LIABILITY INSURA | 53,000.00    | .00         | 234.00      | .44              |
|                | TORT LIABILITY TOTAL     | 53,000.00    | .00         | 234.00      | .44              |
| 001-699-6490   | MISC UNALLOCATED REIMB   | 5,000.00     | 3,127.12    | 3,667.11    | 73.34            |
|                | OTHER GENERAL GOVERNMENT | 5,000.00     | 3,127.12    | 3,667.11    | 73.34            |
|                | GENERAL GOVERNMENT TOTAL | 308,475.00   | 16,174.50   | 148,524.83  | 48.15            |
| 307-210-6407   | ENGINEERING              | .00          | .00         | .00         | .00              |
| 307-210-6499   | OTHER CONTRACTUAL SERV   | .00          | .00         | .00         | .00              |
| 200-210-6801   | DS PRINC-2005 STREETS    | .00          | .00         | .00         | .00              |
| 200-210-6802   | DS PRINC-TIF FAIRVIEW    | .00          | .00         | .00         | .00              |
| 200-210-6803   | DS PRINC-2011 STREETS    | 62,000.00    | .00         | .00         | .00              |
| 200-210-6851   | DS INT-2005 STREETS      | .00          | .00         | .00         | .00              |
| 200-210-6852   | DS INT-TIF FAIRVIEW      | .00          | .00         | .00         | .00              |
| 200-210-6853   | DS INT-2011 STREETS      | 14,592.00    | .00         | 7,296.00    | 50.00            |
| 200-210-6899   | DS BOND REGISTRATION FEE | 1,100.00     | .00         | 600.00      | 54.55            |
|                | ROADS, BRIDGES, SIDEWALK | 77,692.00    | .00         | 7,896.00    | 10.16            |
| 305-430-6385   | PLAYGROUND-PRAIRE MDWS G | .00          | .00         | .00         | .00              |
| 305-430-6390   | PLAYGROUND-DALLAS CNTY G | .00          | .00         | .00         | .00              |
|                | PARKS TOTAL              | .00          | .00         | .00         | .00              |
| 200-440-6804   | DS PRINC 2022 POOL       | .00          | .00         | .00         | .00              |
|                | RECREATION TOTAL         | .00          | .00         | .00         | .00              |
| 200-815-6801   | DS PRINC-2001 EDS        | .00          | .00         | .00         | .00              |
| 200-815-6802   | DS PRINC-2001 SRF        | .00          | .00         | .00         | .00              |
| 200-815-6803   | DS PRINC-2020 SRF        | 48,000.00    | .00         | .00         | .00              |
| 200-815-6851   | DS INT-2001 EDS          | .00          | .00         | .00         | .00              |
| 200-815-6852   | DS INT-2001 SRF          | .00          | .00         | .00         | .00              |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

**PCT OF FISCAL YTD 75.0%**

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 200-815-6853   | DS INT-2020 SRF          | 19,128.00    | .00         | 8,422.17    | 44.03            |
| 200-815-6899   | DS BOND REGISTRATIONS FE | 2,732.00     | .00         | 1,203.17    | 44.04            |
|                | SEWER/SEWAGE DISPOSAL TO | 69,860.00    | .00         | 9,625.34    | 13.78            |
| 200-865-6801   | DS PRINC-2016 SW STORM   | 145,000.00   | .00         | .00         | .00              |
| 200-865-6851   | DS INT-2016 SW STORM     | 70,795.00    | .00         | 35,397.50   | 50.00            |
| 200-865-6899   | DS BOND REGISTRATION     | 600.00       | .00         | 250.00      | 41.67            |
|                | STORM DISTRICT TOTAL     | 216,395.00   | .00         | 35,647.50   | 16.47            |
|                | DEBT SERVICE TOTAL       | 363,947.00   | .00         | 53,168.84   | 14.61            |
| 308-410-6770   | CAP IMPROVEMENT-LIBRARY  | .00          | .00         | .00         | .00              |
|                | LIBRARY TOTAL            | .00          | .00         | .00         | .00              |
| 309-440-6407   | CAP IMPROVE POOL-ENGINEE | .00          | 5,319.29    | 6,801.50    | .00              |
| 309-440-6799   | CAP IMPROVE POOL-EXPENSE | .00          | .00         | .00         | .00              |
|                | RECREATION TOTAL         | .00          | 5,319.29    | 6,801.50    | .00              |
| 310-750-6374   | CAP IMPRV ARPA-EXPENSES  | 132,333.00   | .00         | .00         | .00              |
|                | CAPITAL PROJECTS TOTAL   | 132,333.00   | .00         | .00         | .00              |
|                | CAPITAL PROJECTS TOTAL   | 132,333.00   | 5,319.29    | 6,801.50    | 5.14             |
| 600-810-6010   | WATER-WAGES              | 80,856.00    | 6,852.12    | 59,026.49   | 73.00            |
| 600-810-6110   | WATER-FICA               | 6,185.00     | 524.20      | 4,546.18    | 73.50            |
| 600-810-6130   | WATER-IPERS              | 7,633.00     | 643.77      | 5,544.21    | 72.63            |
| 600-810-6150   | WATER-GROUP INSURANCE    | 20,368.00    | 1,073.54    | 11,215.82   | 55.07            |
| 600-810-6155   | WATER-CITY SHARE HSA     | 3,763.00     | 61.30       | 2,953.38    | 78.48            |
| 600-810-6160   | WATER-WORKER'S COMP      | 2,500.00     | .00         | .00         | .00              |
| 600-810-6181   | WATER-UNIFORM ALLOWANCE  | 400.00       | .00         | 400.00      | 100.00           |
| 600-810-6210   | WATER-DUES               | 1,500.00     | .00         | 554.95      | 37.00            |
| 600-810-6230   | WATER-TRAINING           | 1,500.00     | 30.00       | 890.00      | 59.33            |
| 600-810-6310   | WATER-EQUIP/REPAIRS/MAIN | 25,000.00    | 6,456.27    | 33,387.02   | 133.55           |
| 600-810-6320   | WATER-WELL MAINTENANCE   | 25,000.00    | 7,000.00    | 7,000.00    | 28.00            |
| 600-810-6331   | WATER-VEHICLE OPERATIONS | 2,000.00     | 96.04       | 986.05      | 49.30            |
| 600-810-6332   | WATER-VEHICLE REPAIRS    | 500.00       | .00         | .00         | .00              |
| 600-810-6340   | WATER-OFFICE EQUIP       | .00          | .00         | .00         | .00              |
| 600-810-6350   | WATER-CAPITAL PROJECTS   | .00          | .00         | .00         | .00              |
| 600-810-6371   | WATER-UTILITIES          | 22,000.00    | 1,557.54    | 15,872.43   | 72.15            |
| 600-810-6373   | WATER-TELEPHONE          | 1,000.00     | .00         | 357.13      | 35.71            |
| 600-810-6374   | T&A(M)DEPOSIT REFUND     | 13,000.00    | 732.59      | 10,269.01   | 78.99            |
| 600-810-6401   | WATER-AUDIT              | .00          | .00         | .00         | .00              |
| 600-810-6407   | WATER-ENGINEERING        | 59,000.00    | .00         | .00         | .00              |
| 600-810-6408   | WATER-INSURANCE          | 8,200.00     | .00         | .00         | .00              |
| 600-810-6411   | WATER-LEGAL              | 20,000.00    | .00         | 9,807.91    | 49.04            |
| 600-810-6418   | WATER-SALES TAX EXPENSE  | 26,000.00    | 2,013.66    | 22,377.39   | 86.07            |
| 600-810-6419   | WATER-TECHNOLOGY SERVICE | 7,000.00     | 48.60       | 3,354.67    | 47.92            |
| 600-810-6499   | WATER-TESTS              | 5,000.00     | 929.06      | 4,528.21    | 90.56            |
| 600-810-6501   | WATER-SALT/CHEMICALS     | 33,000.00    | 405.30      | 9,816.96    | 29.75            |
| 600-810-6506   | WATER-OFFICE SUPPLIES    | 1,700.00     | .00         | 1,447.50    | 85.15            |
| 600-810-6507   | WATER-OPERATING SUPPLIES | 3,000.00     | .00         | 161.67      | 5.39             |
| 600-810-6508   | WATER-POSTAGE            | 1,500.00     | .00         | 1,400.00    | 93.33            |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|-------------|------------------|
| 600-810-6599   | WATER-MISC EXP           | 2,500.00     | 27.89       | 3,048.80    | 121.95           |
| 600-810-6780   | WATER-CAPITAL IMPROVEMEN | 510,000.00   | .00         | .00         | .00              |
| 600-810-6801   | WATER DEBT-PRINC 1996    | .00          | .00         | .00         | .00              |
| 600-810-6802   | WATER DEBT PRINC 1999    | .00          | .00         | .00         | .00              |
| 600-810-6803   | WATER DEBT-PRINC 2008 WT | .00          | .00         | .00         | .00              |
| 600-810-6854   | WATER DEPT-INT 2008 WTR  | .00          | .00         | 4,243.73    | .00              |
| 600-810-6805   | WATER DEBT-PRINC 2021    | 110,000.00   | .00         | .00         | .00              |
| 600-810-6855   | WATER DEBT-INT 2021      | 9,438.00     | .00         | .00         | .00              |
| 600-810-6851   | WATER DEBT-INT 1996      | .00          | .00         | .00         | .00              |
| 600-810-6852   | WATER DEBT-INT 1999      | .00          | .00         | .00         | .00              |
| 600-810-6899   | WATER-BOND REGISTRATION  | 1,063.00     | .00         | 300.00      | 28.22            |
| 602-810-6407   | WATER CAP OUTLAY-ENGINEE | .00          | 120.00      | 24,968.58   | .00              |
| 602-810-6780   | WATER CAP OUTLAY-UTIL SY | .00          | .00         | 248,542.00  | .00              |
|                | WATER TOTAL              | 1,010,606.00 | 28,571.88   | 487,000.09  | 48.19            |
| 610-815-6010   | SEWER-WAGES              | 76,516.00    | 6,494.44    | 55,574.46   | 72.63            |
| 610-815-6110   | SEWER-FICA               | 5,853.00     | 496.79      | 4,282.05    | 73.16            |
| 610-815-6130   | SEWER-IPERS              | 7,223.00     | 610.00      | 5,221.08    | 72.28            |
| 610-815-6150   | SEWER-GROUP INSURANCE    | 21,730.00    | 1,233.42    | 12,560.62   | 57.80            |
| 610-815-6155   | SEWER-CITY SHARE HSA     | 4,349.00     | 87.28       | 4,154.88    | 95.54            |
| 610-815-6160   | SEWER-WORKER'S COMP      | 2,500.00     | .00         | .00         | .00              |
| 610-815-6181   | SEWER-UNIFORM ALLOWANCE  | 400.00       | .00         | 400.00      | 100.00           |
| 610-815-6210   | SEWER-DUES               | 350.00       | .00         | .00         | .00              |
| 610-815-6230   | SEWER-EDUCATION/TRAINING | 1,000.00     | 130.00      | 250.00      | 25.00            |
| 610-815-6310   | SEWER-BLDG REPAIR/MAINT  | 500.00       | .00         | 34.89       | 6.98             |
| 610-815-6320   | SEWER-GROUND REPAIR/MAIN | 2,500.00     | .00         | .00         | .00              |
| 610-815-6331   | SEWER-VEHICLE OPERATIONS | 1,600.00     | 96.04       | 986.04      | 61.63            |
| 610-815-6332   | SEWER-VEHICLE REPAIRS    | .00          | .00         | .00         | .00              |
| 610-815-6340   | SEWER-OFFICE EQUIP       | .00          | .00         | .00         | .00              |
| 610-815-6350   | SEWER-OPERATION/MAINT    | 10,000.00    | .00         | 1,049.76    | 10.50            |
| 610-815-6371   | SEWER-UTILITIES          | 23,000.00    | 1,957.24    | 17,872.07   | 77.70            |
| 610-815-6373   | SEWER-TELEPHONE          | .00          | .00         | .00         | .00              |
| 610-815-6374   | SEWER DEPOSITS           | 2,000.00     | .00         | 1,200.00    | 60.00            |
| 610-815-6407   | SEWER-ENGINEERING        | 3,800.00     | .00         | 2,619.84    | 68.94            |
| 610-815-6408   | SEWER-INSURANCE          | 12,000.00    | .00         | .00         | .00              |
| 610-815-6411   | SEWER-LEGAL              | .00          | .00         | .00         | .00              |
| 610-815-6418   | SEWER-SALES TAX EXPENSE  | 3,823.00     | 481.87      | 5,537.40    | 144.84           |
| 610-815-6419   | SEWER-TECHNOLOGY SERVICE | 7,000.00     | 966.53      | 4,505.49    | 64.36            |
| 610-815-6499   | SEWER-TESTS              | 10,000.00    | 1,099.75    | 9,000.25    | 90.00            |
| 610-815-6506   | SEWER-OFFICE SUPPLIES    | 200.00       | .00         | 1,447.66    | 723.83           |
| 610-815-6507   | SEWER-SUPPLIES           | 500.00       | .00         | 161.67      | 32.33            |
| 610-815-6508   | SEWER-POSTAGE            | 1,500.00     | 1,400.00    | 1,400.00    | 93.33            |
| 610-815-6599   | SEWER-ADMIN EXPENSES     | 2,000.00     | 128.74      | 283.27      | 14.16            |
| 610-815-6767   | SEWER-FAIR VIEW DR SAN S | .00          | .00         | .00         | .00              |
| 610-815-6780   | SEWER-CAPITAL OUTLAY PRO | .00          | .00         | 72,854.55   | .00              |
| 610-815-6801   | SEWER DEBT-PRINC-2001 ED | .00          | .00         | .00         | .00              |
| 610-815-6802   | SEWER DEBT-PRINC 1999    | .00          | .00         | .00         | .00              |
| 610-815-6803   | SEWER DEBT-PRINC WASS    | .00          | .00         | .00         | .00              |
| 610-815-6804   | SEWER DEBT-PRINC 2019 SR | 74,000.00    | .00         | .00         | .00              |
| 610-815-6851   | SEWER DEBT-INT 2001 EDS  | .00          | .00         | .00         | .00              |
| 610-815-6853   | SEWER DEBT-INT WASS      | .00          | .00         | .00         | .00              |
| 610-815-6852   | SEWER DEBT-INT-1999      | .00          | .00         | .00         | .00              |

**BUDGET REPORT**  
**CALENDAR 3/2022, FISCAL 9/2022**

PCT OF FISCAL YTD 75.0%

| ACCOUNT NUMBER | ACCOUNT TITLE            | TOTAL BUDGET | MTD BALANCE | YTD BALANCE  | PERCENT EXPENDED |
|----------------|--------------------------|--------------|-------------|--------------|------------------|
| 610-815-6854   | SEWER DEBT-INT 2019 SRF  | 51,958.00    | .00         | 25,978.75    | 50.00            |
| 610-815-6899   | SEWER DEBT-REGISTRAR FEE | 7,422.00     | .00         | 3,711.25     | 50.00            |
|                | SEWER/SEWAGE DISPOSAL TO | 333,724.00   | 15,182.10   | 231,085.98   | 69.24            |
| 740-865-6379   | STORM DISTRICT-MAINT/REP | 15,000.00    | .00         | 13,312.05    | 88.75            |
| 740-865-6407   | STORM DISTRICT-ENGINEER  | .00          | .00         | .00          | .00              |
| 740-865-6411   | STORM DISTRICT-LEGAL     | .00          | .00         | .00          | .00              |
| 740-865-6418   | STORM DISTRICT-SALES TAX | 1,300.00     | 108.36      | 1,083.60     | 83.35            |
| 740-865-6419   | STORM DISTRICT-TECH SERV | 1,000.00     | 30.00       | 870.02       | 87.00            |
| 740-865-6765   | STORM DISTRICT-CAPITAL P | .00          | .00         | .00          | .00              |
| 740-865-6801   | STORM DISTRICT DEBT-PRIN | .00          | .00         | .00          | .00              |
| 740-865-6851   | STORM DISTRICT DEBT-INTE | .00          | .00         | .00          | .00              |
| 740-865-6899   | STORM DISTRICT DEBT-REGI | .00          | .00         | .00          | .00              |
|                | STORM DISTRICT TOTAL     | 17,300.00    | 138.36      | 15,265.67    | 88.24            |
|                | -----                    | -----        | -----       | -----        | -----            |
|                | ENTERPRISE FUNDS TOTAL   | 1,361,630.00 | 43,892.34   | 733,351.74   | 53.86            |
| 001-910-6910   | GENERAL-TRANSFERS OUT    | 104,772.00   | .00         | 114,874.01   | 109.64           |
| 029-910-6910   | DEPR-TRANSFER OUT        | .00          | .00         | .00          | .00              |
| 110-910-6910   | RUT-TRANSFERS OUT        | .00          | .00         | .00          | .00              |
| 112-910-6910   | T&A(EB)-TRANSFER OUT     | .00          | .00         | .00          | .00              |
| 119-910-6910   | EMERGENCY-TRANSFER OUT   | .00          | .00         | .00          | .00              |
| 121-910-6910   | LOST-TRANSFER OUT        | 189,489.00   | 4,689.00    | 42,201.00    | 22.27            |
| 125-910-6910   | TIF-TRANSFER OUT         | 141,237.00   | 6,567.92    | 104,675.28   | 74.11            |
| 167-910-6910   | T&A(BURNETT REC)-TRANSFE | .00          | .00         | .00          | .00              |
| 168-910-6910   | T&A(BURNETT LIB)-TRANSFE | .00          | .00         | .00          | .00              |
| 169-910-6910   | T&A(BURNETT CAP IMP) TRA | .00          | .00         | .00          | .00              |
| 180-910-6910   | REC TRAIL-TRANSFER OUT   | .00          | .00         | .00          | .00              |
| 200-910-6910   | TRANSFER OUT             | .00          | .00         | .00          | .00              |
| 307-910-6911   | TRANSFER OUT - TIF       | .00          | .00         | .00          | .00              |
| 301-910-6910   | CAP IMPR WASTEWTR-TRANSF | .00          | .00         | .00          | .00              |
| 308-910-6910   | CAP IMPROVE LIBRY-TRANSF | .00          | .00         | .00          | .00              |
| 309-910-6910   | CAP IMPROV POOL-TRANSFER | .00          | .00         | .00          | .00              |
| 310-910-6910   | CAP IMPRV ARPA-TRANSFER  | .00          | .00         | .00          | .00              |
| 600-910-6910   | WATER-TRANSFERS OUT      | 6,000.00     | .00         | 6,000.00     | 100.00           |
| 602-910-6910   | WATER CAP OUTLAY-TRANSFE | .00          | .00         | .00          | .00              |
| 610-910-6910   | SEWER-TRANSFERS OUT      | 6,000.00     | .00         | 6,000.00     | 100.00           |
| 740-910-6910   | STORM DISTRICT-TRANSFER  | .00          | .00         | .00          | .00              |
|                | TRANSFERS TOTAL          | 447,498.00   | 11,256.92   | 273,750.29   | 61.17            |
|                | -----                    | -----        | -----       | -----        | -----            |
|                | TRANSFER OUT TOTAL       | 447,498.00   | 11,256.92   | 273,750.29   | 61.17            |
|                | =====                    | =====        | =====       | =====        | =====            |
|                | TOTAL EXPENSES BY FUNCTI | 4,557,846.00 | 168,117.88  | 2,414,198.75 | 52.97            |
|                | =====                    | =====        | =====       | =====        | =====            |



## March 2022 Dallas Center Calls for Service

| Create Date/Time | Call Type               | Location                                       |
|------------------|-------------------------|--|
| 3/1/2022 8:37    | SUSPICIOUS              | 590 SUGAR GROVE AVE, DALLAS CENTER             |
| 3/1/2022 16:16   | TRAFFIC STOP            | FAIRVIEW DR / SUGAR GROVE AVE, DALLAS CENTER   |
| 3/1/2022 17:33   | TRAFFIC STOP            | 2454 240TH ST, DALLAS CENTER                   |
| 3/2/2022 11:11   | TRESPASS                | 1204 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/2/2022 17:38   | EXTRA PATROL            | 1605 WALNUT ST, DALLAS CENTER                  |
| 3/2/2022 19:44   | TRAFFIC STOP            | 2400 240TH ST, DALLAS CENTER                   |
| 3/3/2022 9:49    | CIVIL DISPUTE           | 101 PERCIVAL AVE, DALLAS CENTER                |
| 3/3/2022 15:32   | 911 TRANSFER            | 2555 240TH ST, DALLAS CENTER                   |
| 3/4/2022 20:53   | TRAFFIC COMPLAINT       | 1700 SYCAMORE ST, DALLAS CENTER                |
| 3/4/2022 23:43   | TRAFFIC STOP            | FAIRVIEW DR / 240TH ST, DALLAS CENTER          |
| 3/5/2022 10:02   | HARASSMENT/THREATS      | 1605 WALNUT ST, DALLAS CENTER                  |
| 3/6/2022 16:06   | TRAFFIC STOP            | SYCAMORE ST / FAIRVIEW DR, DALLAS CENTER       |
| 3/7/2022 8:25    | DISTURBANCE             | 121 LAKE SHORE DR, DALLAS CENTER               |
| 3/7/2022 10:15   | SPECIAL ASSIGNMENT      | SUGAR GROVE AVE / 10TH ST, DALLAS CENTER       |
| 3/7/2022 15:16   | 911 HANGUP              | 1100 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/7/2022 17:19   | INFORMATION             | SYCAMORE ST / 10TH ST, DALLAS CENTER           |
| 3/8/2022 8:45    | RETURN PHONE CALL       | 602 HICKORY CT, DALLAS CENTER                  |
| 3/8/2022 16:59   | FOLLOW UP INVESTIGATION | 600 HICKORY CT, DALLAS CENTER                  |
| 3/8/2022 17:22   | ASSAULT                 | 1400 VINE ST, DALLAS CENTER                    |
| 3/8/2022 20:28   | VANDALISM               | 1502 WALNUT ST, DALLAS CENTER                  |
| 3/8/2022 20:36   | SUSPICIOUS              | 10TH ST / SYCAMORE ST, DALLAS CENTER           |
| 3/8/2022 21:21   | FOLLOW UP INVESTIGATION | 600 HICKORY CT, DALLAS CENTER                  |
| 3/9/2022 6:32    | MVC-PI                  | 13TH ST / LINDEN ST, DALLAS CENTER             |
| 3/9/2022 6:33    | 911 HANGUP              | 240 <sup>TH</sup> ST / ORDER DR, DALLAS CENTER |
| 3/9/2022 7:56    | JUVENILE PROBLEM        | 1400 VINE ST, DALLAS CENTER                    |
| 3/9/2022 11:42   | FIRE ALARM              | 605 9TH ST, DALLAS CENTER                      |
| 3/9/2022 14:17   | ORDINANCE VIOLATIONS    | 600 HICKORY CT, DALLAS CENTER                  |
| 3/9/2022 19:49   | ORDINANCE VIOLATIONS    | 600 HICKORY CT, DALLAS CENTER                  |
| 3/9/2022 20:05   | FOLLOW UP INVESTIGATION | 101 RHINEHART AVE, DALLAS CENTER               |
| 3/10/2022 0:52   | MEDICAL/AMBULANCE TRIP  | 1502 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/10/2022 7:21   | SUSPICIOUS              | 1907 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/11/2022 9:59   | FOLLOW UP INVESTIGATION | 1502 WALNUT ST, DALLAS CENTER                  |

|                 |                          |  |
|-----------------|--------------------------|--|
| 3/11/2022 11:29 | DISTURBANCE              | 1202 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/12/2022 11:55 | GAS LEAK/GAS ODOR        | 1800 LINDEN ST, DALLAS CENTER                  |
| 3/13/2022 17:16 | RETURN PHONE CALL        | 1201 VINE ST, DALLAS CENTER                    |
| 3/13/2022 19:31 | CIVIL DISPUTE            | 1201 VINE ST, DALLAS CENTER                    |
| 3/14/2022 11:46 | 911 MISDIAL              | SUGAR GROVE AVE / QUINLAN AVE, DALLAS CENTER   |
| 3/14/2022 14:09 | ASSIST                   | 805 9TH ST, DALLAS CENTER                      |
| 3/14/2022 17:29 | TRAFFIC STOP             | 230TH ST / N AVE, DALLAS CENTER                |
| 3/14/2022 20:31 | TRAFFIC STOP             | SUGAR GROVE AVE / FAIRVIEW DR, DALLAS CENTER   |
| 3/15/2022 11:10 | ORDINANCE VIOLATIONS     | 600 HICKORY CT, DALLAS CENTER                  |
| 3/15/2022 15:21 | FOLLOW UP INVESTIGATION  | 1402 WALNUT ST, DALLAS CENTER                  |
| 3/15/2022 18:18 | ORDINANCE VIOLATIONS     | 600 HICKORY CT, DALLAS CENTER                  |
| 3/15/2022 18:26 | RETURN PHONE CALL        | 1201 VINE ST, DALLAS CENTER                    |
| 3/15/2022 19:34 | PUBLIC WORKS/CO ENGINEER | 2529 240TH ST, DALLAS CENTER                   |
| 3/15/2022 20:49 | TRAFFIC STOP             | KELLOGG AVE / ASH ST, DALLAS CENTER            |
| 3/16/2022 8:31  | STRUCTURE FIRE           | 1204 LINDEN ST, DALLAS CENTER                  |
| 3/16/2022 9:27  | FIRE ALARM               | 1204 LINDEN ST, DALLAS CENTER                  |
| 3/16/2022 10:58 | MOTORIST ASSIST          | 2500 240TH ST, DALLAS CENTER                   |
| 3/16/2022 12:42 | WELFARE CHECK            | 2500 240TH ST, DALLAS CENTER                   |
| 3/16/2022 16:48 | TRAFFIC STOP             | 14TH ST / VINE ST, DALLAS CENTER               |
| 3/16/2022 18:32 | MEET COMPLAINANT         | 600 HICKORY CT, DALLAS CENTER                  |
| 3/16/2022 20:50 | INFORMATION              | 595 SUGAR GROVE AVE, DALLAS CENTER             |
| 3/17/2022 2:55  | TRAFFIC STOP             | 1405 WALNUT ST, DALLAS CENTER                  |
| 3/17/2022 8:59  | 911 HANGUP               | LAT: 41.6861; LON: -93.9672                    |
| 3/17/2022 9:26  | TRAFFIC STOP             | 2400 240TH ST, DALLAS CENTER                   |
| 3/17/2022 12:53 | TRAFFIC STOP             | 595 SUGAR GROVE AVE, DALLAS CENTER             |
| 3/17/2022 16:02 | PUBLIC WORKS/CO ENGINEER | 2523 240TH ST, DALLAS CENTER                   |
| 3/17/2022 18:14 | 911 MISDIAL              | 240 <sup>th</sup> ST / ORDER DR, DALLAS CENTER |
| 3/17/2022 20:12 | TRAFFIC STOP             | 230TH ST / N AVE, DALLAS CENTER                |
| 3/18/2022 6:47  | VEHICLE UNLOCK           | 1202 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/18/2022 12:14 | HARASSMENT/THREATS       | 606 ELM CT, DALLAS CENTER                      |
| 3/18/2022 13:52 | RETURN PHONE CALL        | 1500 WALNUT ST, DALLAS CENTER                  |
| 3/19/2022 0:29  | PREMISES CHECK           | 304 HATTON AVE, DALLAS CENTER                  |
| 3/19/2022 23:36 | MEDICAL/AMBULANCE TRIP   | 1304 SYCAMORE ST, DALLAS CENTER                |
| 3/20/2022 0:59  | ANIMAL COMPLAINT         | 605 LINDEN ST, DALLAS CENTER                   |
| 3/20/2022 14:37 | PUBLIC ASSIST            | 1201 VINE ST, DALLAS CENTER                    |
| 3/20/2022 17:47 | 911 HANGUP               | 1300 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/21/2022 8:28  | CIVIL PAPER              | 904 SUGAR GROVE AVE, DALLAS CENTER             |
| 3/22/2022 16:28 | WARRANT CHECK            | 1003 8TH ST, DALLAS CENTER                     |
| 3/22/2022 18:50 | RETURN PHONE CALL        | 600 HICKORY CT, DALLAS CENTER                  |
| 3/23/2022 13:12 | RETURN PHONE CALL        | 610 LINDEN ST, DALLAS CENTER                   |
| 3/23/2022 20:49 | HARASSMENT/THREATS       | 600 HICKORY CT, DALLAS CENTER                  |



|                 |  |  |
|-----------------|--|--|
| 3/24/2022 7:46  | ALARM  | 595 SUGAR GROVE AVE, DALLAS CENTER             |
| 3/25/2022 2:14  | PREMISES CHECK   | 304 HATTON AVE, DALLAS CENTER                  |
| 3/25/2022 11:26 | WELFARE CHECK  | 1806 LINDEN ST 5, DALLAS CENTER                |
| 3/25/2022 15:52 | COMMITTAL  | 1806 LINDEN ST 5, DALLAS CENTER                |
| 3/26/2022 10:04 | 911 MISDIAL  | 240 <sup>TH</sup> ST / ORDER DR, DALLAS CENTER |
| 3/26/2022 12:05 | TESTING  | 1414 WALNUT ST, DALLAS CENTER                  |
| 3/27/2022 19:28 | RETURN PHONE CALL  | 610 LINDEN ST, DALLAS CENTER                   |
| 3/28/2022 6:12  | TRAFFIC STOP   | 240TH ST / QUINLAN AVE, DALLAS CENTER          |
| 3/28/2022 7:35  | ORDINANCE VIOLATIONS   | 15TH ST / WALNUT ST, DALLAS CENTER             |
| 3/28/2022 11:00 | MEDICAL/AMBULANCE TRIP   | 1204 LINDEN ST, DALLAS CENTER                  |
| 3/29/2022 10:52 | MEDICAL/AMBULANCE TRIP   | 1204 LINDEN ST, DALLAS CENTER                  |
| 3/29/2022 13:12 | CIVIL PAPER  | 1003 8TH ST, DALLAS CENTER                     |
| 3/29/2022 15:38 | OPEN DOOR/WINDOW   | 1405 VINE ST, DALLAS CENTER                    |
| 3/29/2022 17:21 | DISTURBANCE  | 1403 SUGAR GROVE AVE, DALLAS CENTER            |
| 3/29/2022 18:45 | CIVIL PAPER  | 1003 8TH ST, DALLAS CENTER                     |
| 3/30/2022 17:22 | RETURN PHONE CALL  | 1806 LINDEN ST 5, DALLAS CENTER                |
| 3/30/2022 17:39 | INFORMATION  | 1507 MAPLE ST, DALLAS CENTER                   |
| 3/30/2022 20:09 | WELFARE CHECK  | 1806 LINDEN ST 5, DALLAS CENTER                |
| 3/31/2022 7:20  | MVC-PD   | 11TH ST / LAUREL ST, DALLAS CENTER             |
| 3/31/2022 16:45 | TRAFFIC STOP   | 2500 240TH ST, DALLAS CENTER                   |
| Total           | 388 HOURS PATROL, 14 HOURS<br>ON CALLS, 402 HOURS TOTAL,<br>320 REQUIRED | 93   |

## FIRE & EMS REPORT

March 2022

Total calls : 12

### **FIRE 7 total**

1 structure fire

2 Fire Alarm

2 outside fires

1 MVC

1 Gas odor

### **EMS 10 Total**

5 calls for service (3 City/2 Rural)

# MARCH 2022 CODE ENFORCEMENT REPORT DALLAS CENTER

| CASE #   | ADDRESS      | VIOLATION            | DATE OF VIOLATION | REINSPECT DATE  | COMMENTS   | COMPLIED |
|----------|--------------|----------------------|-------------------|---|--|----------|
|          |              | BEGIN 2017           |                   |   |  |          |
|          |              | BEGIN 2019           |                   |   |  |          |
| 2019-042 | 1401 Walnut  | Property Maintenance | 4/24/2019         | 5/28/2019<br>6/20/19  | Advisory/ 5/20/19 Certified<br>7/21/21 new owner Advisory  |          |
| 2019-065 | 1201 Walnut  | Junk & Vehicles      | 5/29/2019         | 6/13/2019<br>8/2/19<br>9/30/21                                  | Advisory 6/19/19 sent new<br>pictures- 7/17/19 Certified -<br>9/10/21 Certified  |          |
|          |              | <b>BEGIN-2020</b>    |                   |   |  |          |
| 2020-139 | 804 Fairview | Junk                 | 10/20/2020        | 10/27/2020<br>11/18/20<br>12/18/20<br>1/4/21<br>6/17/21 7/8/21  | M- 11/2/20 Advisory-12/1/20<br>Certified- 12/21/20 FINAL<br>5/26/21 new violations Cert.-<br>6/22/21 FINAL<br>8-2-21 Refer to city |          |
| 2020-166 | 1506 Cherry  | Junk                 | 12/10/2020        | 12/15/2020<br>1/2/21<br>1/21/21<br>2/18/21<br>3/18/21<br>7/8/21 | M- 12/17/20 Advisory- 1/5/21<br>Certified- 2/2/21 FINAL-<br>3/1/21 FINAL ii  |          |
|          |              | <b>BEGIN 2021</b>    |                   |   |  |          |

|          |               |                   |            |  |   |           |
|----------|---------------|-------------------|------------|--|---|-----------|
| 2021-021 | 1201 Vine     | Junk & Vehicles   | 2/22/2021  | 3/4/2021<br>3/18/21<br>5/14/21<br>6/17/21  | M- 3/1/21 Advisory- 4/28/21<br>Certified- 5/26/21 FINAL |           |
| 2021-113 | 1607 Laurel   | Vehicle & Parking | 8/31/2021  | 9/16/2021<br>11/11/21<br>12/9/21<br>4/8/22 | Advisory- 10/26/21 Certified-<br>11/23/21 FINAL         |           |
| 2021-121 | 1506 Sycamore | Vehicle & Parking | 10/12/2021 | 10/29/2021                                 | Advisory  | 3/15/2022 |
| 2021-122 | 307-10        | Grass             | 10/26/2021 | 11/9/2021                                  | M   | 3/15/2022 |
| 2021-123 | 1006 Vine     | JUNK R.O.W.       | 10/26/2021 | 11/9/2021                                  | M   | 3/15/2022 |
| 2021-125 | 302-14        | Grass             | 10/26/2021 | 11/9/2021                                  | Advisory  | 3/15/2022 |
| 2021-126 | 1709 Laurel   | JUNK R.O.W.       | 10/26/2021 | 11/9/2021                                  | M   | 3/15/2022 |
| 2021-132 | 1005-8        | Junk              | 11/23/2021 | 12/7/2021<br>1/6/22                        | M- 12/21/21 Advisory-                                   | 3/1/2022  |
| 2021-135 | 1229 Maple    | Junk              | 11/23/2021 | 12/9/2021<br>1/6/22                        | Advisory- 12/21/21 Certified                            |           |
|          |               | <b>BEGIN 2022</b> |            |  |   |           |
| 2022-002 | 800 Vine      | Junk              | 1/4/2022   | 1/18/2022                                  | M   | 3/15/2022 |
| 2022-007 | 106-14        | Vehicle           | 2/2/2022   | 2/15/2022<br>3/17/22                       | M-3/1/22 Advisory                                       | 3/15/2022 |
| 2022-008 | 607-13        | Vehicle           | 2/2/2022   | 2/15/2022<br>3/4/22                        | M- 2/16/22 Advisory                                     | 3/1/2022  |
| 2022-009 | 600-15        | Junk              | 2/2/2022   | 2/15/2022                                  | M   | 3/29/2022 |
| 2022-011 | 504-10        | Junk              | 2/16/2021  | 3/4/2022<br>3/31/22                        | Advisory- 3/15/22 Certified                             |           |
| 2022-012 | 1200 Laurel   | Junk              | 2/16/2021  | 3/1/2022                                   | M   | 3/1/2022  |
| 2022-013 | 104 Percival  | Junk              | 2/16/2021  | 3/4/2022                                   | Advisory  | 3/1/2022  |
| 2022-014 | 704-9         | Junk & Parking    | 3/1/2022   | 3/17/2022                                  | Advisory  | 3/15/2022 |
| 2022-015 | 707 Vine      | Parking           | 3/1/2022   | 3/17/2022                                  | Advisory  | 3/15/2022 |
| 2022-016 | 1103 Walnut   | Junk              | 3/1/2022   | 3/15/2022                                  | M   |           |
| 2022-017 | 100-14        | Junk              | 3/1/2022   | 3/15/2022                                  | M   | 3/15/2022 |
| 2022-018 | 605-9         | Junk              | 3/15/2022  | 3/31/2022                                  | Advisory  | 3/29/2022 |

|          |              |                 |           |           |              |           |
|----------|--------------|-----------------|-----------|-----------|--------------|-----------|
| 2022-019 | 703 Vine     | Junk            | 3/15/2022 | 3/29/2022 | M            | 3/29/2022 |
| 2022-020 | 609 Vine     | Parking         | 3/15/2022 | 3/29/2022 | M            | 3/29/2022 |
| 2022-021 | 705-9        | Junk            | 3/15/2022 | 3/31/2022 | Advisory     | 3/29/2022 |
| 2022-022 | 705-9        | Chickens        | 3/15/2022 | 3/31/2022 | Mun. Infrac. |           |
| 2022-023 | 1006 Vine    | Junk            | 3/15/2022 | 3/29/2022 | M            | 3/29/2022 |
| 2022-024 | 701 Linden   | Chickens        | 3/15/2022 | 3/31/2022 | Mun. Infrac. | 3/29/2022 |
| 2022-025 | 601 Vine     | Junk            | 3/15/2022 | 3/29/2022 | M            |           |
| 2022-026 | 409-10       | Junk            | 3/29/2022 | 4/12/2022 | M            |           |
| 2022-027 | 1200 Ash     | Junk            | 3/29/2022 | 4/14/2022 | Advisory     |           |
| 2022-028 | 303-13       | Junk            | 3/29/2022 | 4/12/2022 | M            |           |
| 2022-029 | 1305 Vine    | Junk & Vehicles | 3/29/2022 | 4/14/2022 | Advisory     |           |
| 2022-030 | 107-15       | Junk & Parking  | 3/29/2022 | 4/14/2022 | Advisory     |           |
| 2022-031 | 805 Percival | Junk & Vehicles | 3/29/2022 | 4/14/2022 | Advisory     |           |
| 2022-032 |              |                 |           |           |              |           |
|          |              |                 |           |           |              |           |
|          |              |                 |           |           |              |           |

# Monthly Water Report

|                      |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|----------------------|--|-----------------|---------|-------------------------|---------|------------|------------|--------------|-----|---|----|-----|---|---|----|-----|---|---|----|-----|--|
| Date                 | Mar-22   |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| <b>Water Plant</b>   |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Total Gal.>          | 4,228,200  | Max             | 258,600 | Min                     | 47,100  | Avg        | 136,400    | Gpm          | 263 |   |    |     |   |   |    |     |   |   |    |     |  |
| Total Hrs.>          | 270.5  | Max             | 15.8    | Min                     | 2.9     | Avg        | 8.7        |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Last Month.>         | 4,295,600  | Max             | 279,500 | Min                     | 110,100 | Avg        | 153,400    | Gpm          | 251 |   |    |     |   |   |    |     |   |   |    |     |  |
| Last Year.>          | 3,962,300  | Max             | 213,800 | Min                     | 74,500  | Avg        | 127,800    | Gpm          | 261 |   |    |     |   |   |    |     |   |   |    |     |  |
| Lbs.of Chlorine      | 718  | Lbs of Fluoride | 40      | Gallons of salt brine   | 7,302   |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Chlorine.Mg/l        | 0.92   | Fluoride.Mg/l   | 0.8     | Hardness. Mg/l          | 105     | Iron. Mg/l | 0.08       | Nitrate.Mg/l |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Well                 |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| <b>Date</b>          | 3/9/2022   |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|                      | S  | R               | DD      | Gpm                     | S       | R          | DD         | Gpm          | S   | R | DD | Gpm | S | R | DD | Gpm | S | R | DD | Gpm |  |
| Well # 7             | 24   | 10              | 14      | 130                     |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Well # 9             | 30   | 12              | 18      | 130                     |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Well # 10            | 32   | 8               | 24      | 120                     |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Well # 11            | 28   | 8               | 20      | 240                     |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| <b>Water Meters</b>  |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|                      | New Installs   |                 |         | Read In                 |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|                      | Replace Meter  |                 |         | Read Out                |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|                      | Replace Radio Read   |                 |         | Shut off For nonpayment |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|                      | Repair   |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| <b>Fire Hydrants</b> |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
|                      | New Install  |                 |         | Flush Hyd               |         |            | Repair Hyd |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Water Plant          | 3/3/2022 -Backwashed Filters 1-2-3   |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Water Tower          |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Reservoir            |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Dist. System         | 3/15/22 - Water main break just west of 2553 240th St. 6" main<br>3/17/22 - Water main break just east of 2553 240th St. 6" main |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Wells                | 3/9/22 - Tested wells 7-9-10-11 no issues  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |
| Other                |  |                 |         |                         |         |            |            |              |     |   |    |     |   |   |    |     |   |   |    |     |  |

**RESOLUTION NO. 2022-26**

**RESOLUTION ADOPTING PLANS, SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATE OF COSTS FOR THE WALNUT STREET STREETScape PHASE 1 CONSTRUCTION PROJECT**

**WHEREAS**, on the 31<sup>st</sup> day of March, 2022, plans, specifications, form of contract and estimate of costs were filed with the Clerk for the construction of certain public improvements described in general as the Walnut Street Streetscape Phase 1 Construction Project; and

**WHEREAS**, notice of hearing on plans, specifications, form of contract and estimate of costs for the public improvements was published as required by law.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS CENTER, STATE OF IOWA:**

Section 1. That the plans, specifications, form of contract and estimate of costs are hereby approved as the plans, specifications, form of contract and estimate of costs for the public improvements, as described in the preamble of this Resolution.

**PASSED AND APPROVED** this 12<sup>th</sup> day of April, 2022.

---

Daniel Beyer, Mayor

ATTEST:

---

Cindy Riesselman, City Clerk

**RESOLUTION NO. 2022-27**

**RESOLUTION MAKING AWARD OF CONSTRUCTION CONTRACT  
FOR THE WALNUT STREET STREETScape PHASE 1  
CONSTRUCTION PROJECT**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS  
CENTER, STATE OF IOWA:**

Section 1. That the following bid for the construction of certain public improvements described in general as the Walnut Street Streetscape Phase 1 Construction Project, described in the plans and specifications heretofore adopted by this Council on April 12, 2022, be and is hereby accepted, the same being the lowest responsive, responsible bid received for such work, as follows:

Contractor:

Amount of Bid:

Portion of project:           Entire Project

Section 2. That the Mayor and Clerk are hereby directed to execute the contract with the contractor for the construction of the public improvements, such contract not to be binding on the City until approved by this Council.

**PASSED AND APPROVED** this 12<sup>th</sup> day of April, 2022.

---

Daniel Beyer, Mayor

ATTEST:

---

Cindy Riesselman, City Clerk



# Letter of Recommendation

APRIL 7, 2022

Cindy Riesselman  
City Administrator/Finance Director/City Clerk  
City of Dallas Center, Iowa  
1502 Walnut Street  
PO Box 396  
Dallas Center, Iowa 50063  
[criesselman@dallascenter.com](mailto:criesselman@dallascenter.com)



---

## RE: Official Notice to Proceed for Walnut Streetscape Phase 1

Cindy,

On April 7, 2022, at 2:00 PM bids were received for the Walnut Streetscape Phase 1 project . A total of three bids were received ranging from \$40,755 to \$94,740. The engineer's opinion of probable cost was \$58,825.

The apparent low bidder is Tallgrass Land Stewardship of Waukee, Iowa, with a bid price of \$40,755. We have confirmed that Tallgrass Land Stewardship's bid is complete and thorough. Therefore, we recommend approval of Tallgrass Land Stewardship's bid.

Sincerely,

A handwritten signature in black ink, appearing to read "Nathan Gruver", is written over a light blue horizontal line. The signature is fluid and cursive.

**Nathan Gruver, PLA**  
ISG Inc  
Project Manager  
[nathan.gruver@isginc.com](mailto:nathan.gruver@isginc.com)  
515.243.9143

# Bid Opening Form

WALNUT STREET STREETScape PHASE 1  
City of Dallas Center, IA



Project Name: Walnut Street Streetscape Phase 1  
 Bid Letting Time + Date: 2:00 PM -- April 7, 2022  
 Bid Letting Location: Dallas Center City Hall, 1502 Walnut Street - Dallas Center, IA

| CONTRACTOR                    | BID BOND | BIDDER STATUS FORM | NO ADDENDUMS | BASE BID    |
|-------------------------------|----------|--------------------|--------------|-------------|
| Tallgrass Land Stewardship Co | ✓        | ✓                  | NA           | \$40,755.00 |
| Alpha Landscapes              | ✓        | ✓                  | NA           | \$76,685.00 |
| Minturn Inc                   | ✓        | ✓                  | NA           | \$94,740.00 |
|                               |          |                    |              |             |
|                               |          |                    |              |             |
|                               |          |                    |              |             |
|                               |          |                    |              |             |
|                               |          |                    |              |             |
|                               |          |                    |              |             |
|                               |          |                    |              |             |

**RESOLUTION NO. 2022-28**

**RESOLUTION APPROVING CONSTRUCTION CONTRACT AND  
BOND FOR THE WALNUT STREET STREETScape PHASE 1  
CONSTRUCTION PROJECT**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS  
CENTER, STATE OF IOWA:**

That the construction contract and bond executed and insurance coverage for the construction of certain public improvements described in general as the Walnut Street Streetscape Phase 1 Construction Project, and as described in detail in the plans and specifications heretofore approved, and which have been signed by the Mayor and Clerk on behalf of the City be and the same are hereby approved as follows:

Contractor:

Amount of Bid:

Bond Surety:

Date of Bond:

Portion of project:           Entire Project

**PASSED AND APPROVED** this 12<sup>th</sup> day of April, 2022.

---

Daniel Beyer, Mayor

ATTEST:

---

Cindy Riesselman, City Clerk





posts  
by DMC  
mfg





4' from curb



This is in regards to case # 2022-022.

I, Justin Monahan, would like to Request a hearing  
about the previous stated case #. This would be  
for Address 705 9th St, Dallas Center, IA.

If you need any other Information Please  
feel free to call my Personal cell phone # @

~~\_\_\_\_\_~~

Thank you,

Justin Monahan.



**DALLAS CENTER**  
( Quietly PROGRESSIVE )  
**MUNICIPAL INFRACTION**

Date of Inspection: 3/15/22

Date of Notice: 3/16/22

Justin Monahan  
705-9<sup>th</sup> St.  
Dallas Center, Iowa 50063

Case: 2022-022

The purpose of this letter is to make you aware of a violation of City Code that exists at the property 705 9<sup>th</sup> St. Dallas Center is actively enforcing its nuisance code to regulate minimum requirements for property maintenance.

An inspection at 705-9<sup>th</sup> St. on 3/15/22 indicated violations including but not limited to: **Chickens in Dallas Center City limits.**

The Dallas Center City Code states the following:

**55.05 LIVESTOCK.**

It is unlawful for a person to keep livestock within the City except by written consent of the Council or except in compliance with the City's zoning regulations.

**55.01.11 Definitions:**

"Livestock" means an animal belonging to the bovine, caprine, equine, ovine or porcine species, ostriches, rheas, and emus; farm deer (as defined in Section 170.1 of the *Code of Iowa*); or ~~hobby~~ poultry.

The purpose of this letter is just to make you aware that the above is a violation and to let you know that in order to avoid further action, the City requires that the identified violation be corrected by **March 31, 2022.**

**4.01 MUNICIPAL INFRACTION.** A violation of this Code of Ordinances or any ordinance or code herein adopted by reference or the omission or failure to perform any act or duty required by the same, with the exception of those provisions specifically provided under State law as a felony, an aggravated misdemeanor, or a serious misdemeanor, or a simple misdemeanor under Chapters 687 through 747 of the Code of Iowa, is a municipal infraction punishable by civil penalty as provided herein.

**4.03 PENALTIES:** A municipal infraction is punishable by the following civil penalties:

1. Standard civil penalties:
  - A. First offense -----\$100.00
  - B. Second offense---\$200.00

**CITY HALL**

1502 Walnut St, PO Box 396, Dallas Center, Iowa 50063 | p 515.992.3725 | f 515.992.3764 | cityhall@dallascenter.com  
dallascenter.com



**DALLAS CENTER**

( *Quietly* PROGRESSIVE )

C. Third offense-----\$400.00

D. All other repeat offenses-----\$650.00

Each day a violation occurs or is permitted to exist constitutes a repeat offense.

**50.08 REQUEST FOR HEARING.** Any person ordered to abate a nuisance may have a hearing with the Council as to whether a nuisance exists. A request for a hearing must be made in writing and delivered to the Clerk within the time stated in the notice, or it will be conclusively presumed that a nuisance exists and it must be abated as ordered. The hearing will be before the Council at a time and place fixed by the Council. The findings of the Council shall be conclusive and, if a nuisance is found to exist, it shall be ordered abated within a reasonable time under the circumstances.

**Any request for a hearing must be made in writing and delivered to City Clerk at City Hall no later than five (5) days in receipt of this letter. If a hearing is requested, you will be notified of the time and place of the hearing.**

Please contact me if you have questions or wish to discuss this matter further. I can be reached at 515-238-4485 or [elleedomcolfaxia@gmail.com](mailto:elleedomcolfaxia@gmail.com). I would be more than welcome to setting up a time to visit as well. Thank you, in advance, for your timely response to the correction of this matter.

Respectfully,

*Ed Leedom*

Ed Leedom

Code Enforcement Officer

515-238-4485

[elleedomcolfaxia@gmail.com](mailto:elleedomcolfaxia@gmail.com)

**CITY HALL**

1502 Walnut St, PO Box 396, Dallas Center, Iowa 50063 | p 515.992.3725 | f 515.992.3764 | [cityhall@dallascenter.com](mailto:cityhall@dallascenter.com)

[dallascenter.com](http://dallascenter.com)



P&Z Report – March 22, 2022

The Honorable Danny Beyer  
and Members of the City Council  
Dallas Center, IA 50063

Dear Mr. Mayor and Members of the Council:

The Dallas Center Planning & Zoning Commission met Tuesday, March 22, 2022 at 6:30 P.M. at Memorial Hall. Commission members Abby Anderson, Kari Boscaljon, Perry Gruver, Jim Pohl, Thomas Strutt and Matt Ostanik were present. Linda Licht joined the meeting using Zoom. City Attorney Ralph Brown and City Engineer Bob Veenstra also were present and participated.

### **Public Communications**

Bob Haxton stated that he is opposed to architectural standards because of the Constitution and the Bill of Rights. Julie Becker stated that she also is opposed to architectural standards and that she is concerned about developers' ties with our community.

### **Dividing and Rezoning the Reed Family Farm**

Larry Reed discussed a possible proposal to divide the Reed Family Farm which is in on the west side of Dallas Center. As part of the proposal, six new lots would be created for future residential properties on the north side of Highway 44.

Commission members discussed the proposal and were generally in favor of it. Discussion took place about the setback for the residential properties on the highway and possibly zoning them E-1. No official action was taken, and the Commission will discuss more in a future meeting.

### **The Neighborhood Plat 2**

Shane Devick with CEC presented a concept plan for The Neighborhood Plat 2. The concept plan includes 150 single family homes and 50-100 future townhomes. Construction will start on the north side of the development and proceed to the south.

The Commission discussed several questions about the concept, including lot widths, zoning and park space. No official action was taken.

## **Residential Architectural Standards**

The Commission discussed the idea of residential architectural standards. The intent of any such standards would be to reduce the possibility of “cookie cutter developments” and also to prohibit new “shouse” construction in residential areas. The Commission had previously discussed this topic last year but tabled it.

After discussion, Commission members agreed that it would be beneficial to have some type of residential architectural standards but the key will be to keep them simple and appropriate for Dallas Center.

No official action was taken. The Commission will continue discussion on this topic in future meetings.

## **Comprehensive Plan Update**

The Commission discussed next steps for finalizing the Comprehensive Plan and for presenting it to City Council.

Respectfully submitted,  
Matt Ostanik  
P&Z Commission Chair

**PETITION FOR AMENDMENT TO  
DALLAS CENTER ZONING CODE**

TO THE DALLAS CENTER CITY COUNCIL and the  
DALLAS CENTER PLANNING AND ZONING COMMISSION:

The undersigned, Downing Development WP, LLC  
own(s) the following  
described real estate situated within the corporate limits of  
the City of Dallas Center, Iowa:

Parcel "A" of the survey of the NW 1/4 NW 1/4 Section 1, Township 79 North, Range 27 West of the 5th  
P.M., City of Dallas Center as shown in Book 2000, Page 6203, in the Office of the Recorder of Dallas  
County, Iowa,

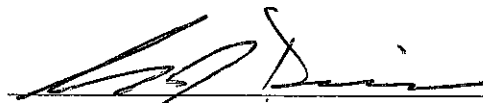
Pursuant to Section 165.05 of the Code of Ordinances of the  
City of Dallas Center, Iowa, as amended, the real estate  
described above presently is zoned as "A-1", Existing  
Agricultural District Zoning District.

Pursuant to Section 165.15(1) of the Code of Ordinances of  
the City of Dallas Center, Iowa, as amended, the undersigned  
hereby petition(s) for an amendment to the Zoning Code to change  
the zoning classification of the above-described real estate to  
"C2", Highway / Auto-oriented Business District Zoning  
District.

The undersigned (is) (are) the owners of more than fifty percent (50%) of the area of all of the real estate included within the boundaries of the tract sought to be rezoned.

Additionally, this Petition also is signed and consented to by the owners of at least fifty percent (50%) of the area of all real estate lying outside the tract but within two hundred (200) feet of its boundaries [with intervening streets and alleys not included in the computation of such two hundred feet].

Dated this 2nd day of March, 2022.



President of Downing Development Ltd. (Member)

Sole Member of Downing Development WP, LLC

---

All of the Owners of the  
Tract Sought to be Re-Zoned

Address:

13004 NW 44<sup>th</sup> Street

Polk City, IA 50226

---

Telephone: 515-238-3761

**CONSENT OF ADJACENT PROPERTY OWNERS  
TO REQUEST FOR RE-ZONING OF PROPERTY**

The undersigned owners of property lying outside the above-described tract of land owned by Downing Development  
WP, LLC, hereby  
Consent to the owner's request to rezone the property from the  
A1 Zoning District, to the C2 Zoning District.

| Signature                                     | Address                                 | Date     |
|---|---|----------|
| KEA INVESTMENTS, LLC<br>BY: Kirk P. Mickelson | 10640 Justice Dr.<br>URBANWALK, IR 8322 | 3/2/2022 |
| Valley Brown                                  | 27088 240th Dicks Carter, IA            | 3-8-2022 |
| Mr. K   | 27088 240th St Dallas Centre IA         |          |

**PREPARED BY  
& RETURN TO:**

Ralph R. Brown, P.O. Box 250, Dallas Center, IA 50063 (515) 992-3728

## **AGREEMENT**

**THIS AGREEMENT** is entered into as of the 12<sup>th</sup> day of April, 2022, by and between **THE CITY OF DALLAS CENTER, IOWA**, a municipal corporation (the "City") and **JAMES W. POHL and LYNNE A. POHL**, husband and wife, of 207 Kellogg Avenue, Dallas Center, Iowa ("Pohl").

**WHEREAS**, Pohl owns the following described real estate in the City:

Lots One (1) and Two (2) in Block Four (4) of BRENTON'S ADDITION to the Town, now City, of Dallas Center, Dallas County, Iowa.

; and

**WHEREAS**, the City owns a sixteen (16) foot wide alley running north and south and located directly west of Pohl's real estate; and

**WHEREAS**, Pohl desires, at their cost, to construct a fence across the north and south ends of the alley to connect with a fence on private property on the property directly west of Pohl's property; and

**WHEREAS**, public utilities, including water and sanitary sewer, are located within the alley; and

**WHEREAS**, Section 135.05 of the Code of Ordinances of the City of Dallas Center, Iowa, as amended provides that it is unlawful for any person to obstruct any street or alley in any manner; and

**WHEREAS**, the City is willing to permit Pohl to contrast a fence across the north and south ends of the alley, but only under certain terms and conditions as set forth in detail in this Agreement.

**NOW, THEREFORE, IT IS AGREED AS FOLLOWS:**

1. The City will permit Pohl, at their cost, to construct a fence across the north and south ends of the alley located west of their property to connect with a fence on private property on the property directly west of Pohl's property.

2. The City has and will have no responsibility to repair or maintain the fence after it is constructed by Pohl.

3. In the event the City is required to repair, maintain, or replace any public utility within the alley, or have any other reason to access the alley, the City has the right to do so, which action may necessitate the removal of all or a part of the fence in the city-owned alley. However, any restoration of the fence is solely the responsibility and expense of Pohl and their successors in interest. The City has no responsibility to repair or restore the fence (including any part of any fence to which the fence in the alley is connected), or to contribute any sums of money toward such repair or restoration.

4. The City has no responsibility to provide any advance notice to Pohl or their successors in interest of any action by the City to enter the alley which may result in the removal of any part or all of the fence.

5. In the event any animals or children are kept in the Pohl fenced-in-yard, and the City is required to remove any part or all of the fence, the City bears no responsibility for any animals or children leaving the Pohl property due to the fence removal.

6. Pohl and their successors and assigns shall fully defend, indemnify, and hold harmless the City of Dallas Center, its elected and appointed officials, personnel, employees, agents, contractors, invitees, or volunteers in connection with the construction of the fence by Pohl or in connection with the

removal of any part of all of the fence to access the City-owned alley (and any event resulting from the City's removal of any part or all of the fence) from any and all claims, lawsuits, demands, causes of action, liability, loss, of any kind whatsoever (including without limitation all claims for monetary loss, property damage, equitable relief, personal injury and/or wrongful death), whether brought by an individual or other entity, or imposed by a court of law or by administrative action of any federal, state, or local governmental body or agency, arising out of, in any way whatsoever, any acts, omissions, negligence, or willful misconduct on the part of the City of Dallas Center, its elected and appointed officials, personnel, employees, agents, contractors, invitees, or volunteers. This indemnification applies to and includes, without limitation, the payment of all penalties, fines, judgments, awards, decrees, attorneys' fees, and related costs or expenses, and any reimbursements by the City of Dallas Center, Iowa, and their successors and assigns, for all legal fees, expenses, and costs incurred by the City of Dallas Center, its elected and appointed officials, personnel, employees, agents, contractors, invitees, or volunteers and their successors and assigns.

7. This Agreement runs with the land, and is binding on all parties, their heirs, successors, and assigns.

**CITY OF DALLAS CENTER, IOWA**

By \_\_\_\_\_  
Daniel Beyer, Mayor

By \_\_\_\_\_  
Cindy Riesselman, City Clerk

\_\_\_\_\_  
James W. Pohl

\_\_\_\_\_  
Lynne A. Pohl



STATE OF IOWA :  
: ss.  
COUNTY OF DALLAS :

On this 12<sup>th</sup> day of April, 2012, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Daniel Beyer and Cindy Riesselman, to me personally known, and who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Dallas Center, Iowa; that the seal affixed to the foregoing Agreement is the corporate seal of the corporation, and that the Agreement was signed and sealed on behalf of the corporation by authority of its City Council, as contained in Resolution No. 2022-29 adopted on the 12<sup>th</sup> day of April, 2022, and that Daniel and Cindy Riesselman acknowledged the execution of the Agreement to be their voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

\_\_\_\_\_  
Ralph R. Brown, Notary Public  
in and for the State of Iowa

STATE OF IOWA :  
: ss.  
COUNTY OF DALLAS :

On this \_\_\_\_\_ day of \_\_\_\_\_, 2022, before me, the undersigned, a Notary Public in and for said State, personally appeared James W. Pohl and Lynne A. Pohl, husband and wife, to me known to be the persons named in and who executed the foregoing instrument, and acknowledged that they executed the same as their voluntary act and deed.

\_\_\_\_\_  
\_\_\_\_\_, Notary Public  
in and for the State of Iowa

To: Mayor and Council Members

April 7, 2022

From: Brian Slaughter, Public works Director

Re: Building pad construction

---

Public Works is looking to have a building pad constructed directly behind the current public works facility. We are looking at having this constructed the entire length of the current building, which is 120 ft in length, then 60 ft out from the building. With Minburn Communications building permit approved, this site chosen as the location for their building, we have agreed upon Minburn Communications placing their building on the west 30 ft. Public Works would place their future salt storage building on the east end, utilizing the east 60 ft. The ground between these 2 buildings would be shaped for water drainage to the north.

I reached out to Rhinehart Excavating to look at our project and put together a proposal that would meet our needs. They came to our site, took elevation readings and measurements, and put together a proposal in the amount of \$26,270. I have worked with David Brown of Minburn Communications, we have agreed on 40% (\$10,508) Minburn Communication, Public Works would pay the 60% (\$15,762).

Public Works recommends the approval of the Rhinehart Excavating proposal in the amount of \$26,270.

**RESOLUTION NO. 2022-30**

**A RESOLUTION APPROVING A MODIFICATION BY VERIZON WIRELESS (VA W) LLC d/b/a VERIZON WIRELESS TO ITS EQUIPMENT ATTACHED TO THE DALLAS CENTER WATER TOWER**

**WHEREAS**, by the Council's adoption of Resolution No. 2012-17 on April 25, 2012, the City entered into a Water Tower Lease Agreement with Verizon Wireless (VA W) LLC d/b/a Verizon Wireless (hereafter "Verizon") for the installation, maintenance and operation of certain radio communications equipment, antennas and appurtenances on the City's publicly-owned Water Tower; and

**WHEREAS**, under the terms of the Lease Agreement Verizon reserves the right to replace its equipment with similar and comparable equipment provided such replacement does not increase tower loading of the Water Tower; and

**WHEREAS**, Verizon has submitted to the City its request for Landlord approval for certain site modifications described in correspondence dated March 24, 2022, project drawings dated March 11, 2022, and a Structural Engineer's Report dated March 15, 2022, copies of which are attached to this Resolution; and

**WHEREAS**, the City's approval as Landlord should be given and the Mayor should be authorized to sign the Consent to Modifications and the project drawings.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS CENTER, IOWA**, that consent is given to the modifications proposed by Verizon and the Mayor is authorized to sign the Landlord's Consent to Modifications and the project drawings.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Dallas Center, Iowa, on this 12<sup>th</sup> day of April, 2022.

---

Daniel Beyer, Mayor

ATTEST:

---

Cindy Riesselman, City Clerk



BUELL CONSULTING, INC.  
720 Main Street, Suite 200  
Saint Paul, MN 55118  
(651) 361-8110  
[www.buellconsulting.com](http://www.buellconsulting.com)

March 24, 2022

City of Dallas Center  
1502 Walnut Street  
Dallas Center, Iowa 50063  
Attn: City Administrator

**RE: Water Tower Lease Agreement dated November 14<sup>th</sup> 2012, between City of Dallas Center, an Iowa municipal corporation, with its principal offices at 1502 Walnut Street, Dallas Center, Iowa 50063, hereinafter designated LESSOR, and Verizon Wireless (VA W) LLC d/b/a Verizon Wireless, with its principal offices located at One Verizon Way, Mail Stop 4AW100, Basking Ridge, New Jersey 07920 (telephone number 866-862-4404), hereinafter designated LESSEE.**

Landlord Entity: City of Dallas Center  
Tenant Entity: Verizon Wireless

**Verizon Wireless Tenant Site Name: DESC Dallas Center  
Site Address: 1605 Sycamore Street, Dallas Center, IA 50063**

Dear Lessor,

City of Dallas Center, acknowledges receipt of the request for Landlord approval and consent to a site modification at the above referenced site. The following documents have been provided to the Landlord depicting the pending modifications:

- Passing Structural Analysis dated 3/15/2022
- REV B Construction Drawings dated 3/11/2022

As indicated in the drawings, Verizon will be completing the following:

- Swapping (9) antennas, remove (3) antenna, (9) total remain.
- Adding (6) remote radio units.
- Removing (18) 1-5/8" coax, adding (2) hybrid cable.
- Adding (1) fiber/power distribution box.

On page two of this letter, Landlord hereby consents to the proposed modifications as outlined in the attached construction drawings and structural documents.



BUELL CONSULTING, INC.  
720 Main Street, Suite 200  
Saint Paul, MN 55118  
(651) 361-8110  
[www.buellconsulting.com](http://www.buellconsulting.com)

Please complete the form and return it to me as soon as possible along with signing the first page of the drawings.

Do not hesitate to contact me at 507-327-2329 with any questions or concerns you may have.

Sincerely,

A handwritten signature in black ink, appearing to read "Justin Gartner".

Justin Gartner  
Buell Consulting, Inc.  
*Site Acquisition Consultant on behalf of Verizon Wireless*  
[jgartner@buellconsulting.com](mailto:jgartner@buellconsulting.com)

### CONSENT TO MODIFICATIONS

**Verizon Wireless Site Name: DESC Dallas Center**  
**Site Address: 1605 Sycamore Street, Dallas Center, IA 50063**

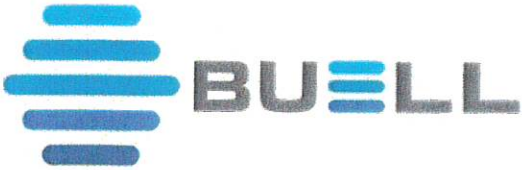
City of Dallas Center (LESSOR), acknowledges receipt of a request from Verizon Wireless (LESSEE) to modify its equipment located on Lessor's/Licensor's property pursuant to the Water Tower Lease Agreement dated November 14<sup>th</sup>, 2012. (Lease). Licensor/Lessor hereby consent to the proposed modifications as set forth in the attached Construction Drawings prepared by Design 1, Project Number 20181872076, dated 2/18/2022, last revised 3/11/2022. Licensee/Lessee reserves its rights to all leased equipment.

**LICENSOR:** City of Dallas Center

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

Date: \_\_\_\_\_

Its: \_\_\_\_\_



BUELL CONSULTING, INC.  
720 Main Street, Suite 200  
Saint Paul, MN 55118  
(651) 361-8110  
[www.buellconsulting.com](http://www.buellconsulting.com)

### ACCESS INFORMATION

Please indicate the name and telephone number of the person that Verizon Wireless needs to contact in order to coordinate the logistics of the proposed equipment change.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Telephone Number

Please list any special considerations that need to be taken into account in coordinating the proposed equipment upgrade. For example, please list any dates of special events, other scheduled maintenance, special hours request, and the like that may interfere with the proposed Verizon Wireless equipment upgrade.

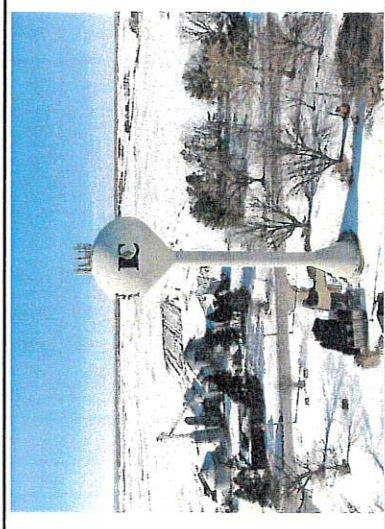
\_\_\_\_\_  
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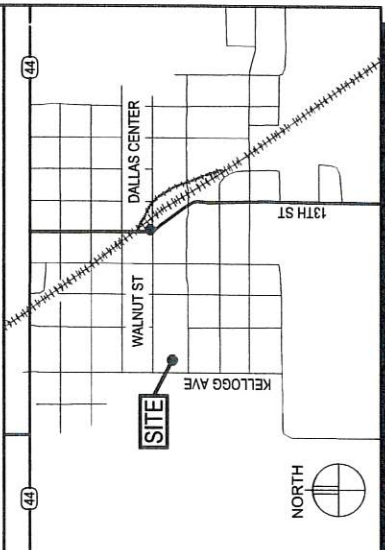


# DES DALLAS CENTER LTE ADD 850, AWS, AWS3 PCS

SITE PHOTO



VICINITY MAP



### SHEET INDEX

| SHEET | SHEET DESCRIPTION   |
|-------|---|
| T-1   | PROJECT INFORMATION, MAPS, DIRECTIONS, AND SHEET INDEX              |
| A-1   | TOWER ELEVATIONS  |
| A-2   | MOUNTING PLANS, SITE PLAN, AND EQUIPMENT SHELTER PLAN               |
| A-3   | EXISTING KEYS, CABLE ENTRY DETAILS, AND PHOTOS                      |
| A-4   | PROPOSED KEYS   |
| A-5   | ORCLINE DIAGRAM, SPECIFICATIONS, MOUNTING DETAIL, AND GENERAL NOTES |
| A-6   | PHOTOS  |
| A-7   | PHOTOS  |
| SP-SZ | STRUCTURAL PLAN, DETAILS AND NOTES                                  |

### ISSUE SUMMARY

| REV | DESCRIPTION       | SHEET OR DETAIL |
|-----|-------------------|-----------------|
| A   | ISSUED FOR REVIEW | ALL             |
| B   | ISSUED FOR REVIEW | ALL             |

### VZW DEPARTMENTAL APPROVALS

| JOB TITLE             | NAME | DATE |
|-----------------------|------|------|
| RF ENGINEER           |      |      |
| CONSTRUCTION ENGINEER |      |      |

### LESSOR / LICENSOR APPROVAL

| SIGNATURE | PRINTED NAME | DATE |
|-----------|--------------|------|
|           |              |      |

LESSOR / LICENSOR: PLEASE CHECK THE APPROPRIATE BOX BELOW  
 NO CHANGES.  CHANGES NEEDED. SEE COMMENTS ON PLANS.

### SITE LOCATION



### CONTACTS

**LESSOR:**  
CITY OF DALLAS CENTER

**LESSEE:**  
VERIZON WIRELESS  
10801 BUSH LAKE ROAD  
BLOOMINGTON, MN 55438  
CONSTRUCTION DEPT (652) 946-4700

**DESIGNER:**  
DESIGN 1 OF EDEN PRAIRIE, LLC.  
9723 VALLEY VIEW ROAD  
EDEN PRAIRIE, MN 55344  
(952) 903-9299

**STRUCTURAL ENGINEER:**  
HERZOG ENGINEERING  
530 NORTH 3RD STREET, SUITE 230  
MINNEAPOLIS, MN 55401  
(612) 844-1234

NOT FOR  
CONSTRUCTION



**PROJECT**  
20181872076  
LOC. CODE # 252987

**DES**  
DALLAS CENTER  
LTE ADD 850, AWS, AWS3  
PCS

1605 SYCAMORE STREET  
DALLAS CENTER, IA 50063

### SHEET CONTENTS:

| NO. | DESCRIPTION     | K/M      |
|-----|-----------------|----------|
| 1   | ISSUE SUMMARY   | 02.18.22 |
| 2   | SHEET INDEX     | M.S.     |
| 3   | LESSOR APPROVAL | 03.03.22 |
| 4   | VICINITY MAP    | 03.11.22 |
| 5   | GENERAL NOTES   |          |
| 6   | DRAWN BY:       |          |
| 7   | CHECKED BY:     |          |
| 8   | REV. A          |          |
| 9   | REV. B          |          |

### PROJECT INFORMATION

**SITE NAME:** DES DALLAS CENTER

**PROJECT NUMBER:** 20181872076

**SITE ADDRESS:** 1605 SYCAMORE STREET  
DALLAS CENTER, IA 50063

**COUNTY:** DALLAS

**LATITUDE:** N41° 41' 01.80"

**LONGITUDE:** W 83° 57' 59.82"

**GROUND ELEVATION:** 1076.27 AMSL

**ANTENNA TIP HEIGHT:** 166.0' AGL

**ANTENNA CENTERLINE HEIGHT:** VARIES, SEE SHEET A-4

**STRUCTURE HEIGHT:** 158' AGL (APPROX.)

**OVERALL STRUCTURE HEIGHT:** 167' AGL (APPROX.)



**GENERATOR ON SITE:** YES (VZWIWIESEL)

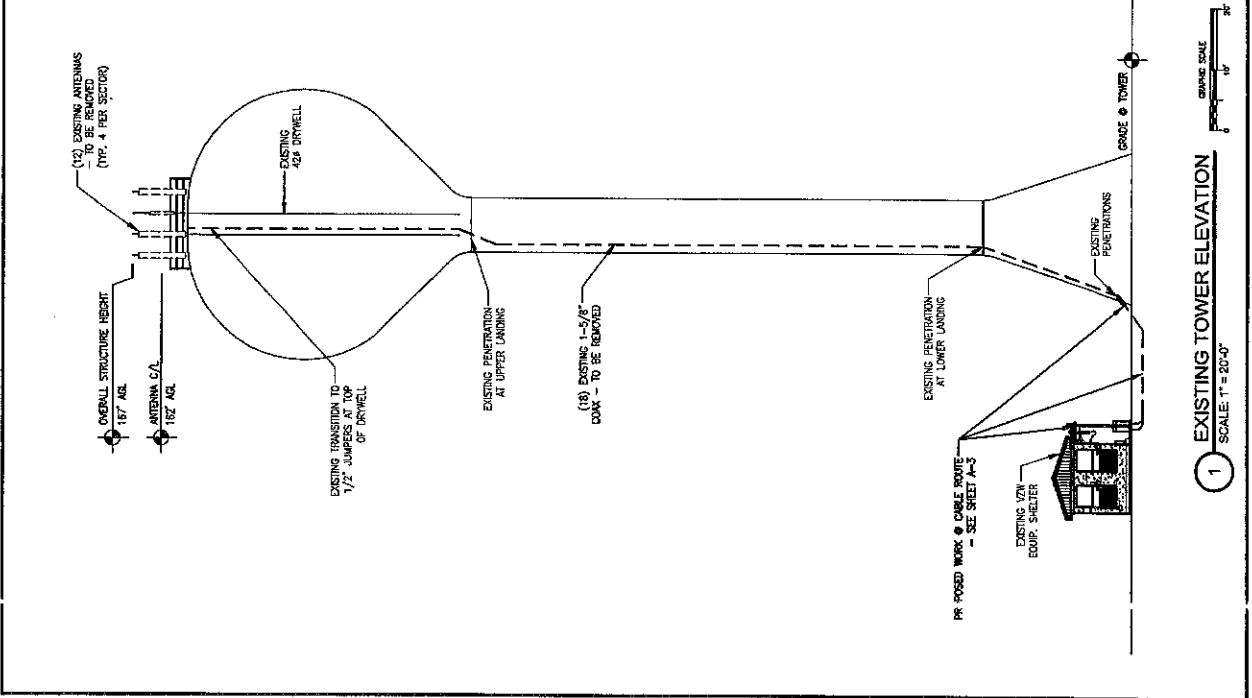
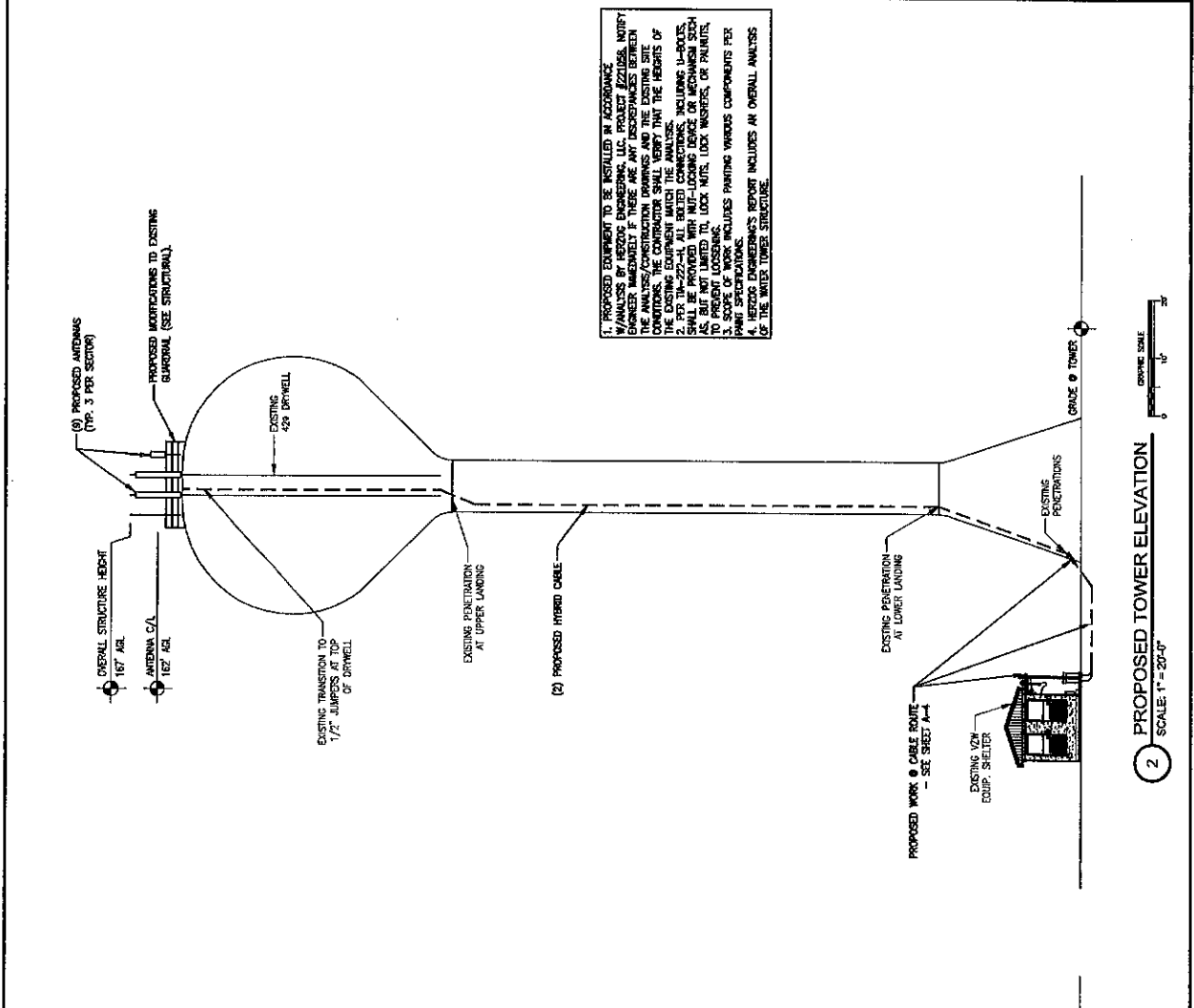
**TOWER BUILT:** 2009

**BASED ON RFDS DATED:** 02-15-22

**PROJECT DESCRIPTION:**

- REMOVE:
  - (12) ANTENNAS
  - (18) L-58' COAX CABLES
  - (8) TRIP SHEET PILES
  - (8) TRIP LEGS (IN SHELTER)
- PROPOSED:
  - (1) MAIN DIST BOX
  - (1) 10'x10'x10' UNPAVED DIST BOX
  - (2) HYBRID CABLE
  - (8) RRUS
  - (8) ANTENNAS
  - POWERSHIFT EQUIPMENT
  - GROUNDPL. MODIFICATIONS (SEE STRUCTURAL DRAWINGS)

|   |  |   |   |  |   |                                     |   |     |
|---|--|---|---|--|---|-------------------------------------|---|-----|
| NOT FOR<br>CONSTRUCTION   | <br>5875 VALLEY VIEW BLVD.<br>ELLER PARKWAY, AVE 25044<br>(817) 224-2229<br>WWW.DESIGN4EP.COM | <br>1001 BUSH LAKE ROAD<br>BLOOMINGTON, MN 55438<br>(612) 748-4726 | PROJECT<br>20161872076<br>LOC. CODE# 252887 | DES<br>DALLAS CENTER<br>LTE ADD 5501.AWS.AWSS<br>PCS | 1805 SYCAMORE STREET<br>DALLAS CENTER, TX 75065 | SHEET CONTENTS:<br>TOWER ELEVATIONS | DRAWN BY: KJA<br>DATE: 02.16.2016<br>CHECKED BY: M.S.<br>REV. A: 03.03.22<br>REV. B: 03.11.22 | A-1 |
| <p>1. PROPOSED EQUIPMENT TO BE INSTALLED IN ACCORDANCE WITH ANALYSIS BY HETCO ENGINEERING, LLC. PROJECT EXISTENCE VERIFY THAT THE ANALYSIS REPORT IS CURRENT AND ACCURATE. THE CONTRACTOR SHALL VERIFY THAT THE HEIGHTS OF THE EXISTING EQUIPMENT MATCH THE ANALYSIS. THE ANALYSIS REPORT SHALL INCLUDE THE HEIGHTS OF ALL EXISTING EQUIPMENT INCLUDING JUMPERS, CABLES, AND PENETRATIONS. THE ANALYSIS SHALL BE LIMITED TO PENETRATIONS, LOCK WASTERS, OR PENALTY TO PREVENT LOOSENING.</p> <p>2. THE ANALYSIS REPORT SHALL INCLUDE THE HEIGHTS OF ALL EXISTING EQUIPMENT INCLUDING JUMPERS, CABLES, AND PENETRATIONS. THE ANALYSIS SHALL BE LIMITED TO PENETRATIONS, LOCK WASTERS, OR PENALTY TO PREVENT LOOSENING.</p> <p>3. SCOPE OF WORK INCLUDES PAINTING VARIOUS COMPONENTS PER THE ANALYSIS REPORT.</p> <p>4. HETCO ENGINEERING'S REPORT INCLUDES AN OVERALL ANALYSIS OF THE WATER TOWER STRUCTURE.</p> |  |   |   |  |   |                                     |   |     |



2 PROPOSED TOWER ELEVATION  
SCALE: 1" = 20'-0"

1 EXISTING TOWER ELEVATION  
SCALE: 1" = 20'-0"



NOT FOR CONSTRUCTION



2021 VALLEY VIEW DR.  
SUITE 100  
BLOOMINGTON, MN 55424  
(612) 882-2029  
WWW.DESIGN1.COM



PROJECT  
201818720719  
LOC. CODE # 262897

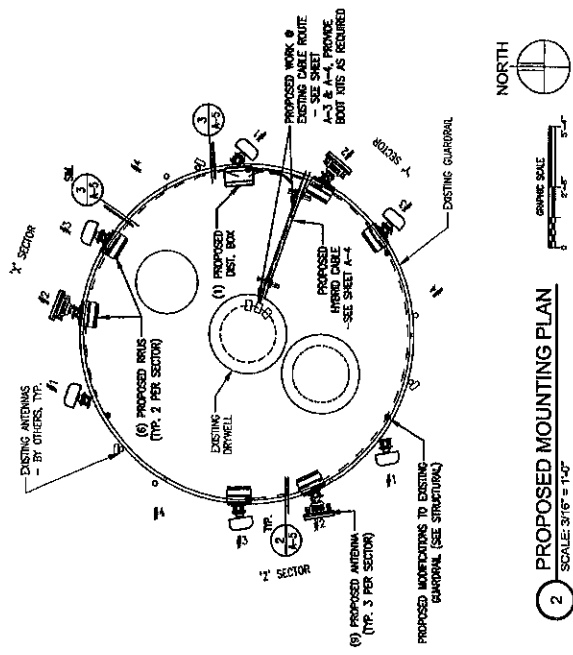
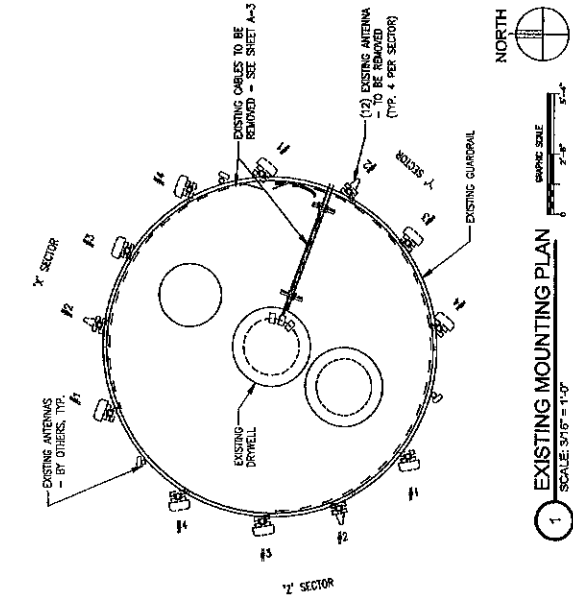
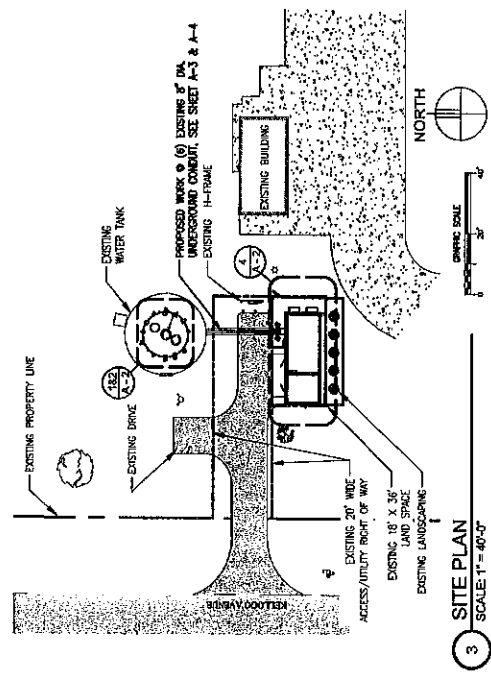
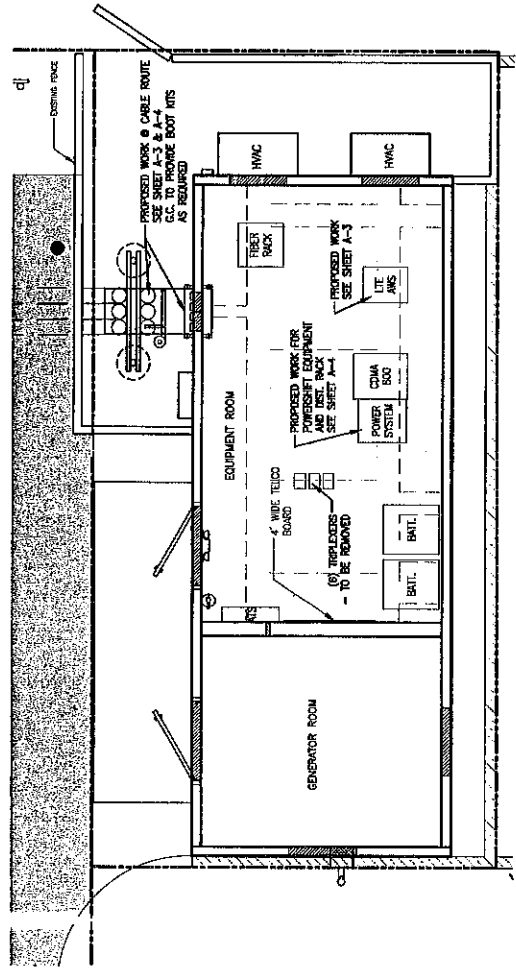
DIES  
DALLAS CENTER  
LTE ADD 850, AWS, AWS5  
PCS

1606 SYCAMORE STREET  
DALLAS CENTER, IA 50069

SHEET CONTENTS:  
MOUNTING PLANS  
EQUIPMENT SHELTER PLAN

|             |          |
|-------------|----------|
| DRAWN BY:   | KVA      |
| DATE:       | 02.16.22 |
| CHECKED BY: | M.S.     |
| REV. A:     | 03.03.22 |
| REV. B:     | 03.11.22 |

A-2



NOT FOR CONSTRUCTION



verizon  
1001 BUSH LAKE ROAD  
BLOOMINGTON, MN 55438  
(651) 464-1700

PROJECT  
2018182076  
LOC. CODE # 252987

DIES  
DALLAS CENTER  
LTE ADD 850, AWS, AWS3  
PCS

1605 SYCAMORE STREET  
DALLAS CENTER, IA 50063  
SHEET CONTENTS:  
EXISTING MESS,  
CABLE ENTRY DETAILS  
AND PHOTOS

|             |          |
|-------------|----------|
| DRAWN BY:   | KCM      |
| CHECKED BY: | 02/16/22 |
| REV. A      | 03/03/22 |
| REV. B      | 03/11/22 |

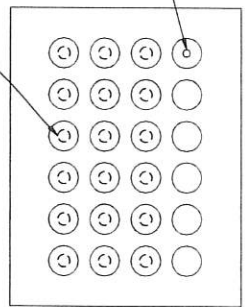
A-3

| ANTENNA KEY |          |     |              | CABLE KEY       |                |             |                |      |              |        |           |                 |            |        |
|-------------|----------|-----|--------------|-----------------|----------------|-------------|----------------|------|--------------|--------|-----------|-----------------|------------|--------|
| AZIMUTH     | POSITION | QTY | MANUFACTURER | MODEL           | ANTENNA LENGTH | ANTENNA TIP | ANTENNA CENTER | TYPE | MANUFACTURER | MODEL  | DELECTRIC | DIAMETER (INCH) | RUN (FEET) | STATUS |
| Y<br>SECTOR | 207      | 1.1 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 1.2 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             | 207      | 2.1 | ANTEL        | BRA-171062/8522 | 48.5           | 164         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 2.2 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
| Y<br>SECTOR | 207      | 3.1 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 3.2 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             | 207      | 4   | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 1.1 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
| Z<br>SECTOR | 267      | 1.1 | ANTEL        | BRA-171062/8522 | 48.5           | 164         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 2.1 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             | 267      | 2   | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 3.1 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
| Z<br>SECTOR | 267      | 3.2 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 1.1 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             | 267      | 1.1 | ANTEL        | BRA-171062/8522 | 48.5           | 164         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 2.1 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
| Z<br>SECTOR | 267      | 3.1 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 3.2 | -            | 2ND PORT        | -              | -           | -              | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             | 267      | 4   | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 1.1 | ANTEL        | BRA-7083/8524   | 94.7           | 166         | 162            | 0    | ANDREW       | AW7-50 | FOAM      | 1-5/8"          | 200'       | REMOVE |
|             |          | 18  | JUMPER       | LDFA-50         |                |             |                | 1/2" |              |        |           |                 | 10'-15'    | REMOVE |

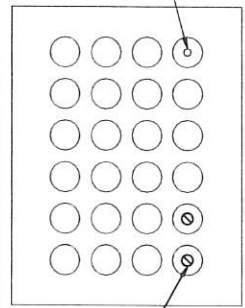
PROPOSED ADDITIONAL TO BE REMOVED:  
(6) RADIOLIS INSIDE SHELTER  
(6) REFLECTORS INSIDE SHELTER

EXISTING KEYS

(18) EXISTING 1-5/8" COAX CABLES TO BE REMOVED



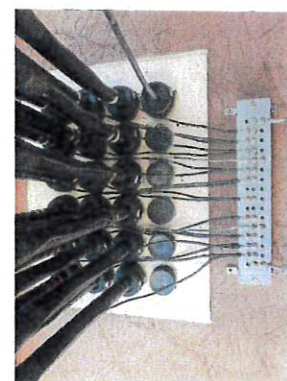
PROPOSED CABLE ENTRY NOTE:  
CONTRACTOR TO PROMOTE & INSTALL ALL  
NEW COAX CABLES TO BE REMOVED. ALL  
EXISTING COAX CABLES TO BE REMOVED AND  
REPLACED WITH NEW COAX CABLE AND  
CAPS FOR EMPTY BOOTTS AFTER REMOVAL OF COAX.



2 EXISTING CABLE ENTRY DETAIL  
VIEW: FROM OUTSIDE



4 EXISTING CONDITION



5 EXISTING CONDITION



6 EXISTING CONDITION



7 EXISTING CONDITION

3 PROPOSED CABLE ENTRY DETAIL  
VIEW: FROM OUTSIDE



4005 VALLEY VIEW DR.  
EAST WEAVER, MN 56244  
(952) 346-0800  
WWW.DESIGNBY.COM

**verizon**  
1801 BUSH LAKE ROAD  
BLOOMINGTON, MN 55425  
(612) 944-1100

PROJECT  
20181672076  
LOC. CODE# 252887

DIES  
DALLAS CENTER  
LTE ADD 950, AWS, AWS3  
PCS

1805 SYCAMORE STREET  
DALLAS CENTER, IA 50063

SHEET CONTENTS:  
PROPOSED REFS

|             |          |
|-------------|----------|
| CREATED BY: | KCM      |
| DATE:       | 02-15-22 |
| CHECKED BY: | M.S.     |
| REV. A      | 03-03-22 |
| REV. B      | 03-11-22 |

A-4

| CABLE KEY |        |              |         | EQUIPMENT KEY |       |  |          |
|-----------|--------|--------------|---------|---------------|-------|--|----------|
| QTY.      | TYPE   | MANUFACTURER | MODEL   | MANUFACTURER  | MODEL | FRBR FEED TAIL                         | STATUS   |
| 36        | JUMPER | ANREX        | 1JF4-30 | COMMSCOPE     | 4449  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |
|           |        |              |         | ERISSON       | 8843  | COMMSCOPE REEF FEED TAIL #PFT10-30R-20 | PROPOSED |

HYBRID CABLE CALCULATIONS:  
 20' - CABLE BRIDGE & U.G. CABLE ROUTE  
 30' - EQUIPMENT ROOM  
 40' - CABLE FROM REEF FEED TO DRIVE  
 50' - CABLE FROM DRIVE TO CENTER  
 60' - VERTICAL HORIZONTAL TO DRIVE  
 70' - HORIZONTAL TO CENTER/WATER TOWER BOUNDS  
 80' - VERTICAL CABLE ROUTE  
 90' - HORIZONTAL FROM CENTER/WATER TOWER BOUNDS  
 100' - TOTAL CABLE LENGTH

NOTES:  
 1. CONTRACTOR TO ACQUIRE THE MOST ECONOMY REFS FROM LOW BID CONTRACTOR FOR INSTALLATION OF ANTENNA DOWNHILL SETTINGS.  
 2. SCOPE OF WORK INCLUDES PURCHASING & INSTALLATION OF ALL NECESSARY MATERIALS TO COMPLETELY SUPPORT THROUGHOUT THE CABLE ROUTE INCLUDING, BUT NOT LIMITED TO, ALL NECESSARY BRACKETS, SUPPORTS, TIE RODS, SLEEPERS, MOST CABLES & MISCELLANEOUS HARDWARE.  
 3. PROPOSED (1) ERICSSON DISTRIBUTION BOX MODEL #PDC-887-R-48 (ON TOWER) ADDITIONAL (1) ERICSSON DISTRIBUTION BOX MODEL #PDC-887-R-48 (ON SHELTER)  
 4. PROPOSED (1) COMMSCOPE 9819 TRUNK CABLE MODEL #PTC98-802-250  
 5. POWER JUMPER FROM LOWER DIST. BOX TO ENG (20 FEET)  
 6. REEF JUMPER FROM LOWER DIST. BOX TO ENG (20 FEET)  
 7. (1) ERICSSON EQUIPMENT, DC UP-CONVERTER UNIT (IN EQUIPMENT ROOM)  
 8. POWER-SHIFT EQUIPMENT, DC UP-CONVERTER MODULES (IN EQUIPMENT ROOM)

NOTE:  
 ERICSSON CABLES ARE TO BE PAINTED OR TAPED WHITE.

| ANTENNA KEY | ANTENNA KEY |      | ANTENNA KEY  |            | ANTENNA KEY |          |
|-------------|-------------|------|--------------|------------|-------------|----------|
| AZIMUTH     | POSITION    | CITY | MANUFACTURER | MODEL      | HT          | STATUS   |
| 20          | 11          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 12          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 13          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 14          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 15          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 16          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 17          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 18          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 19          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 20          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 21          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 22          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 23          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 24          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 25          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 26          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 27          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 28          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 29          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |
|             | 30          | 1    | COMMSCOPE    | MH-854-R28 | 700/850     | PROPOSED |

PROPOSED KEYS

NOT FOR CONSTRUCTION

DESIGNA  
 8620 VALLEY VIEW RD.  
 EDEN PRADER, MN 55444  
 (952) 935-5259  
 WWW.DESIGNA1970.COM

verizon  
 1800 BUSH LAKE ROAD  
 BLOOMINGTON, MN 55425  
 (952) 448-1700

PROJECT: 20181872076  
 LOC. CODE # 252897  
 DES: DALLAS CENTER  
 LTE ADD 860. AWS, AWS3  
 PCS

1605 SYCAMORE STREET  
 DALLAS CENTER, IA 50005

SHEET CONTENTS:  
 ONE-LINE DIAGRAM  
 MOUNTING DETAILS  
 PAINT SPECIFICATIONS  
 GENERAL NOTES

DRAWN BY: KJM  
 DATE: 02-16-22  
 CHECKED BY: M.S.  
 REV. A: 03-03-22  
 REV. B: 03-11-22

A-5

**PAINTING SPECIFICATIONS:**

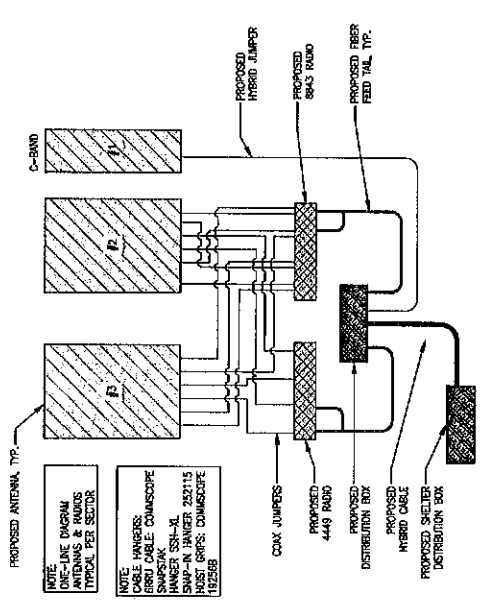
- SCOPE OF WORK INCLUDES PROVIDING THE MATERIALS & LABOR FOR:
  - PAINTING/WRAPPING THE FOLLOWING COMPONENTS:
    - PROPOSED ANTENNAS.
    - PROPOSED HYBRID DISTRIBUTION BOXES.
    - PROPOSED COAX JUMPERS.
    - PROPOSED FEED FEED TUBES.
    - PROPOSED GROUND TRUNK CABLE.
    - STRUCTURAL MOUNT BRACKETINGS.
- PAINTING FINISH COAT COLOR TO MATCH THE EXISTING WATER TOWER, TOWER, COLOR, "SHERWIN WILLIAMS, VERY V. LUSTER.
- PAINTING SHALL EXCLUDE ANTENNAS, IDENTIFICATION TAGS/LABELS AND IDENTIFICATION TAGS/LABELS, IDENTIFICATION TAGS/LABELS WITH COAXING APPLIED FOR MANUFACTURERS' RECOMMENDATIONS (SEE WRAPPING SPECIFICATIONS FOR ALL EAR ANTENNA).
- ANTENNAS, DISTRIBUTION BOXES, AND JUMPERS TO BE CLEANED IN STEEL WOOD TO BE FREE OF SOLVENT CLEANING, SCOURY LIGHTLY WITH PRIMER: ONE (1) COAT SHERWIN WILLIAMS PRO-CRIL PRIMER. FINISH: ONE (1) COAT SHERWIN WILLIAMS SHER-CRIL IPA.
- HYBRID AND COAX JUMPERS TO BE PREPARED WITH SOLVENT WRAP. PRIMER: TWO (2) COATS SHERWIN WILLIAMS SHER-CRIL IPA. FINISH: TWO (2) COATS SHERWIN WILLIAMS SHER-CRIL IPA.
- NON-GALVANIZED METALS, EXCLUDING IDENTIFICATION TAGS/LABELS, ARE TO BE CLEANED IN ACCORDANCE WITH SSPC SP-11 SOLVENT CLEANING, SCOURY LIGHTLY WITH STEEL WOOL TO BEAK GLOSS. PRIMER: ONE (1) COAT SHERWIN WILLIAMS SHER-CRIL PRIMER. FINISH: (1) COAT SHERWIN WILLIAMS SHER-CRIL IPA.
- ANTENNA MOUNTS AND GALVANIZED METALS TO BE PREPARED TO SSPC SP-7 BRUSH-OFF BLAST CLEANING, SAMP PRIMER WITH THUNDER GRAY 80 IN-H-SUL EPIDURINE DFT 3.0 - 5.0 MILS AND FINISHED WITH THUNDER GRAY 80 IN-H-SUL EPIDURINE DFT 2.0 TO 3.0 MILS AND TOTAL DFT OF 8.0 TO 10.0 MILS.

**WRAPPING SPECIFICATIONS:**

- WRAPPING - SCOPE OF WORK INCLUDES PROVIDING COORDINATION OF THE MATERIALS AND LABOR FOR WRAPPING THE "EAR" ANTENNAS WITH CONDUCTIVE FILM, FINISHING COAT TO MATCH THE EXISTING WATER TOWER. CONTRACTOR TO VERIFY COLOR WITH THE CITY OF LANSDALE.
  - CONTRACTOR TO FURNISH THE "EAR" ANTENNAS WITH CONDUCTIVE FILM CONDUCTIVE FILM TO BE 3M "WINSON POINT CONDUCTIVE FILM" MANUFACTURED BY 3M. THE FILM SHALL BE SOLID-COLOR AND FINISHING TO BE PROVIDED BY A 3M CERTIFIED GRAPHICS MANUFACTURER. PREPARED CONDUCTIVE FILM TO BE COVERED WITH 3M "ANTI-DRAWN" WRAP WHITE OVERLAMINATE RESIN. CONDUCTIVE FILM TO BE INSTALLED ON "EAR" ANTENNAS AND SHALL EXCLUDE IDENTIFICATION TAGS/LABELS. IDENTIFICATION TAGS/LABELS SHALL BE INSTALLED ON "EAR" ANTENNAS OF THE OVERLAMINATED, PRINTED CONDUCTIVE FILM OVER ANTENNAS TO BE BY A TRAINED 3M "PREFERRED", "ENDORSED" OR "CERTIFIED" INSTALLER OR GRAPHIC INSTALLATION COMPANY. FOR PROVIDING THE PROPER 3M CONDUCTIVE FILM CONTACT:
    - INDUSION LOWRY
    - BRAND BK
    - 59 FIFTH AVE NW, SUITE 300
    - ST. PAUL, MN 55112
    - OFFICE: (612) 255-2708
    - FAX: (612) 231-4287
    - EMAIL: INFO@INDUSION.COM
    - WEBSITE: WWW.INDUSION.COM

**WRAPPING SPECIFICATIONS:**

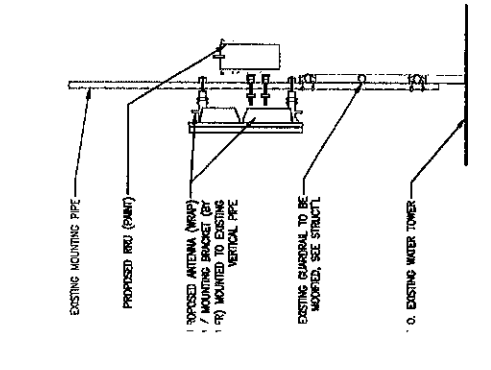
- WRAPPING - SCOPE OF WORK INCLUDES PROVIDING COORDINATION OF THE MATERIALS AND LABOR FOR WRAPPING THE "EAR" ANTENNAS WITH CONDUCTIVE FILM, FINISHING COAT TO MATCH THE EXISTING WATER TOWER. CONTRACTOR TO VERIFY COLOR WITH THE CITY OF LANSDALE.
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    - EMAIL: INFO@INDUSION.COM
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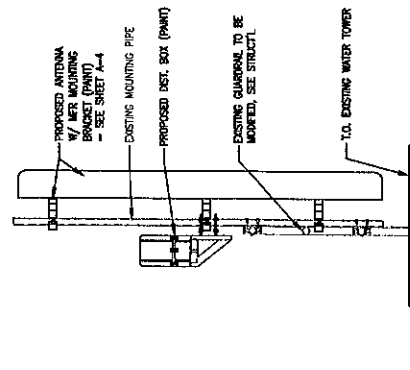
1 ONE-LINE DIAGRAM  
 SCALE: NTS

**General Note:**

- In the event that Special Inspections are not performed in compliance with the contract terms, the specifications and/or other documents, the General Contractor will be liable for all complete construction performance, failures, and complete repairs related to the same.
- The following general notes shall apply to drawings and govern unless otherwise noted or specified.
- The work delineated in these drawings and described in the specifications shall conform to codes, standards and regulations that have jurisdiction in the state of IA, and the city of DALLAS CENTER.
- Requirements and regulations pertaining to R.F. safety codes and practices must be incorporated in the work even though they may not be listed individually and separately in either the drawings or the specifications.
- Compare field conditions with drawings. Any discrepancies shall be directed to the Designer/Engineer for clarification of the drawings. No work shall be done until the Designer/Engineer has approved the work. No work shall be done without the permission of the owner, or the Designer/Engineer.
- Do not scale drawings.
- Unless otherwise shown or noted, typical details shall be used where applicable.
- Details shall be considered typical at similar conditions.
- Safety measures: The contractor shall be solely and completely responsible for the conditions of the job site, including safety of the persons and property and for independent engineering reviews of these conditions. The job site review is not intended to include review of the adequacy of the contractor's safety measures.
- Within these plans and specifications, "Owner" implies VERDUGH WIRELESS.
- The work is the responsibility of the general contractor unless noted otherwise.
- The terms "contractor" and "you" refer to the owner's general contractor and the general contractor's sub-contractors. It is the general contractor's responsibility to determine the extent of work among sub-contractors.
- The contractor shall be responsible for obtaining necessary public and private underground utility locate services prior to start of excavating/constructing.



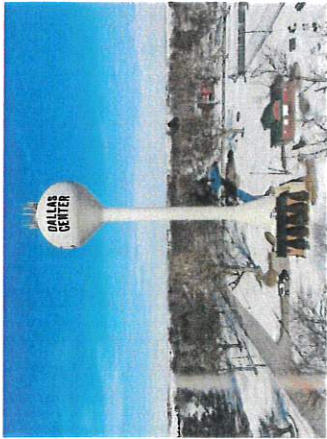
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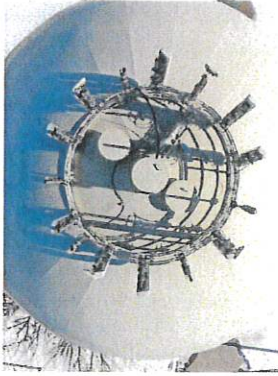
2 PROPOSED MOUNTING DETAIL  
 SCALE: 3/8" = 1'-0"







1 EXISTING CONDITION



2 EXISTING CONDITION



3 EXISTING CONDITION



4 EXISTING CONDITION



5 EXISTING CONDITION



6 EXISTING CONDITION



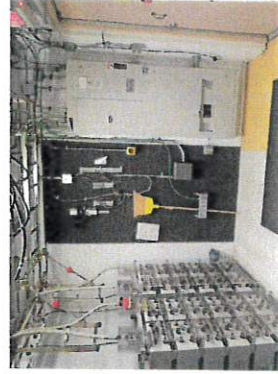
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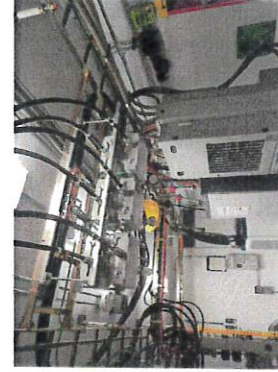
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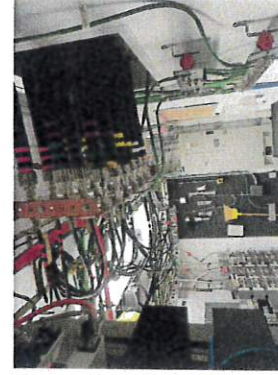
9 EXISTING CONDITION



10 EXISTING CONDITION



11 EXISTING CONDITION



12 EXISTING CONDITION

NOT FOR  
CONSTRUCTION

**DESIGN**  
9673 VALLEY VIEW RD.  
EKEN PRARIE, MN 55344  
WWW.DESIGNTEP.COM

**verizon**  
1801 BUSH LAKE ROAD  
BLOOMINGTON, MN 55438  
(612) 344-1700

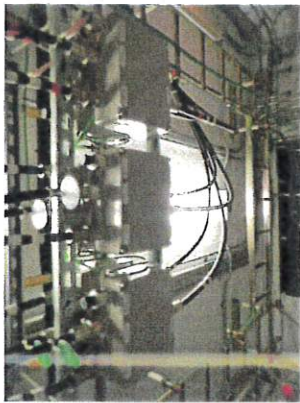
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20181872076  
LOC. CODE # 259987

**DES**  
DALLAS CENTER  
LTE ADD 850, AWS, AWS3  
PCS

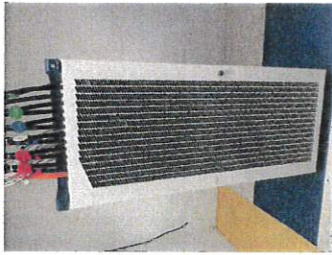
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DALLAS CENTER, IA 50063  
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PHOTOS

**DRAWN BY:** KJM  
**DATE:** 02.19.22  
**CHECKED BY:** M.S.  
**REV. A** 03.03.22  
**REV. B** 03.11.22

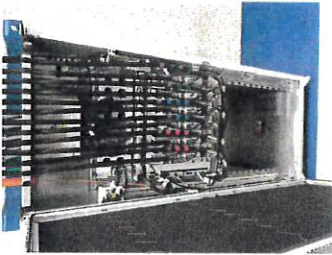




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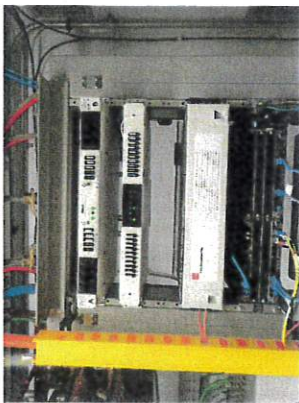
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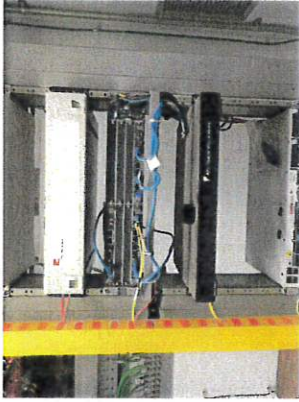
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4 EXISTING CONDITION



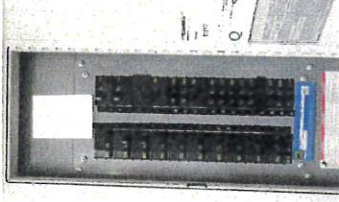
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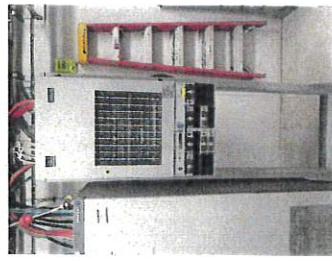
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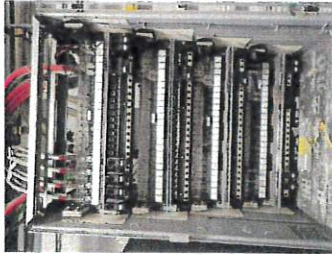
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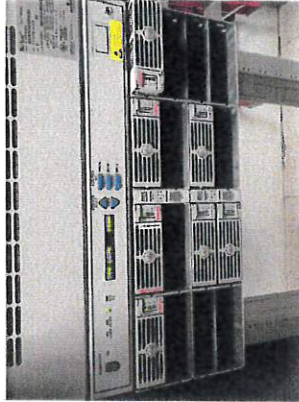
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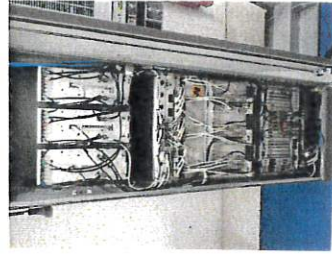
9 EXISTING CONDITION



10 EXISTING CONDITION



11 EXISTING CONDITION



12 EXISTING CONDITION

NOT FOR CONSTRUCTION

**DESIGN**  
8273 VALLEY VIEW RD.  
EVEN PRairie, MN 55344  
(952) 400-0200  
WWW.DESIGN177.COM

**verizon**  
10801 BUSH LAKE ROAD  
BLOOMINGTON, MN 55438  
(952) 844-4170

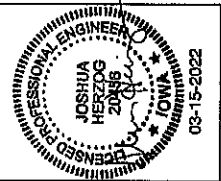
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LOC. CODE # 252987

DES  
DALLAS CENTER  
LTE ADD 850, AWS, AWS3  
PCS

1605 SYCAMORE STREET  
DALLAS CENTER, IA 50063

SHEET CONTENTS:  
PHOTOS

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|-------------|----------|
| DRAWN BY:   | KJM      |
| DATE:       | 02.16.22 |
| CHECKED BY: | M.S.     |
| REV. A      | 03.03.22 |
| REV. B      | 03.11.22 |



PROJECT  
20181872078  
LOC. CODE # 252897

DIES  
DALLAS CENTER  
LTE ADD 690, AMWS  
PCS

1605 SYCAMORE STREET  
DALLAS CENTER, IA 50063

SHEET CONTENTS table with columns for sheet number and description

80

SPECIAL INSPECTIONS: SPECIAL INSPECTIONS SHALL BE PROVIDED IN ACCORDANCE WITH IBC CHAPTER 17. THE SPECIAL INSPECTOR SHALL BE EMPLOYED BY THE OWNER...

- 1. SPECIAL INSPECTIONS MAY NOT BE REQUIRED FOR WORK DONE IN AN APPROVED FABRICATING SHOP... 2. THE SPECIAL INSPECTOR SHALL BE EMPLOYED BY THE OWNER...

STRUCTURAL STEEL: FABRICATION & ERECTION OF STRUCTURAL STEEL MEMBERS ARE TO BE IN ACCORDANCE WITH A.I.S.C. CODE OF STANDARD PRACTICE.

- 1. FABRICATION & ERECTION OF STRUCTURAL STEEL MEMBERS ARE TO BE IN ACCORDANCE WITH A.I.S.C. CODE OF STANDARD PRACTICE.

MISCELLANEOUS: 1. PLACE OF ANCHOR BOLT, PIPE SLEEVES, PADS AND OPENINGS FOR EQUIPMENT SHALL BE COORDINATED BETWEEN THE GENERAL CONTRACTOR AND THE OTHER SUBCONTRACTORS.

- 1. PLACE OF ANCHOR BOLT, PIPE SLEEVES, PADS AND OPENINGS FOR EQUIPMENT SHALL BE COORDINATED BETWEEN THE GENERAL CONTRACTOR AND THE OTHER SUBCONTRACTORS.

NEW WORK IN CONJUNCTION WITH EXISTING CONSTRUCTION: 1. ALL DIMENSIONS INVOLVING NEW WORK TYING INTO OR GOVERNED BY EXISTING CONSTRUCTION SHALL BE FIELD CHECKED BY THE CONTRACTOR AND FURNISHED TO THE SUBCONTRACTOR PRIOR TO FABRICATION OF ANY WORK.

THE CONTRACTOR SHALL VERIFY ALL DIMENSIONS AND ELEVATIONS WITH THE ARCHITECTURAL DRAWINGS. WHERE DISCREPANCIES OCCUR, IT IS THE CONTRACTOR'S RESPONSIBILITY TO NOTIFY THE ARCHITECT PRIOR TO CONSTRUCTION.

GENERAL STRUCTURAL NOTES: 1. BUILDING CODES USED FOR DESIGN: IOWA STATE BUILDING CODE, CURRENT EDITION, (IBC 2015)

DESIGN CRITERIA: 1. WIND LOAD CRITERIA: WIND LOAD EXPOSURE: WIND TOPOGRAPHIC FACTOR: DESIGN ICE THICKNESS: 1 = 1.5 INCHES

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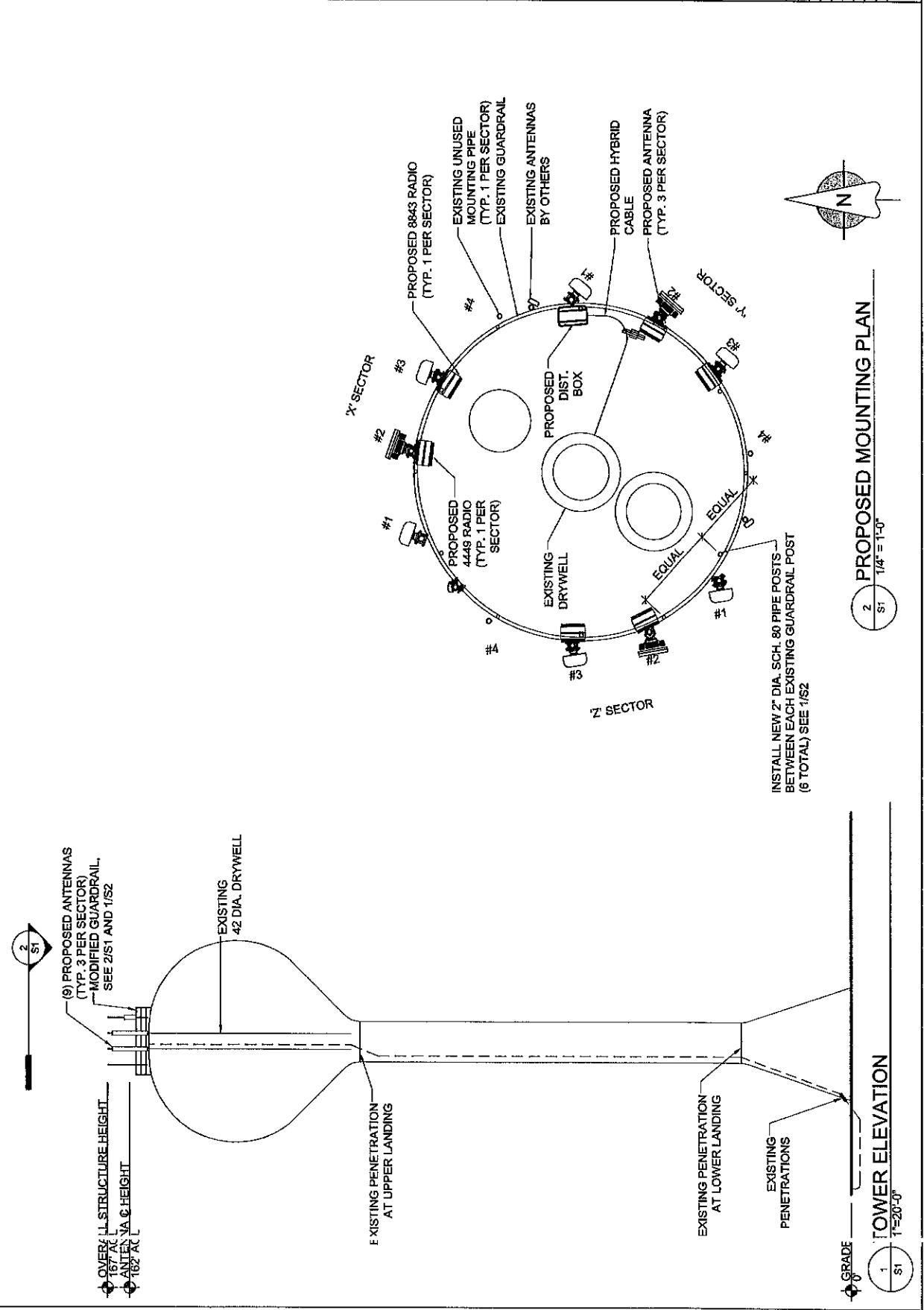
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| PROJECT #:  | 2216188  |
| DRAWN BY:   | CL       |
| DATE:       | 02/24/22 |
| CHECKED BY: | SLJH     |
| REV. A      | 02/24/22 |
| REV. B      | 03/15/22 |





**HERZOG ENGINEERING LLC**  
 530 Road 341 Stone Lake, WI 53097  
 Phone: (262) 844-1234  
 Fax: (262) 844-1234

**JOSHUA HERZOG**  
 200496  
 LICENSED PROFESSIONAL ENGINEER  
 STATE OF IOWA  
 03-15-2022

**DESIGN**  
 800 VALLEY VIEW RD.  
 EDEN PRORSSE, WI 53044  
 (262) 800-4289  
 WWW.DESIGNP.COM

**verizon**  
 1901 BUSH LAKE ROAD  
 BLOOMINGTON, MN 55425  
 (952) 844-1170

**PROJECT**  
 20181572076  
 LOC. CODE # 222867

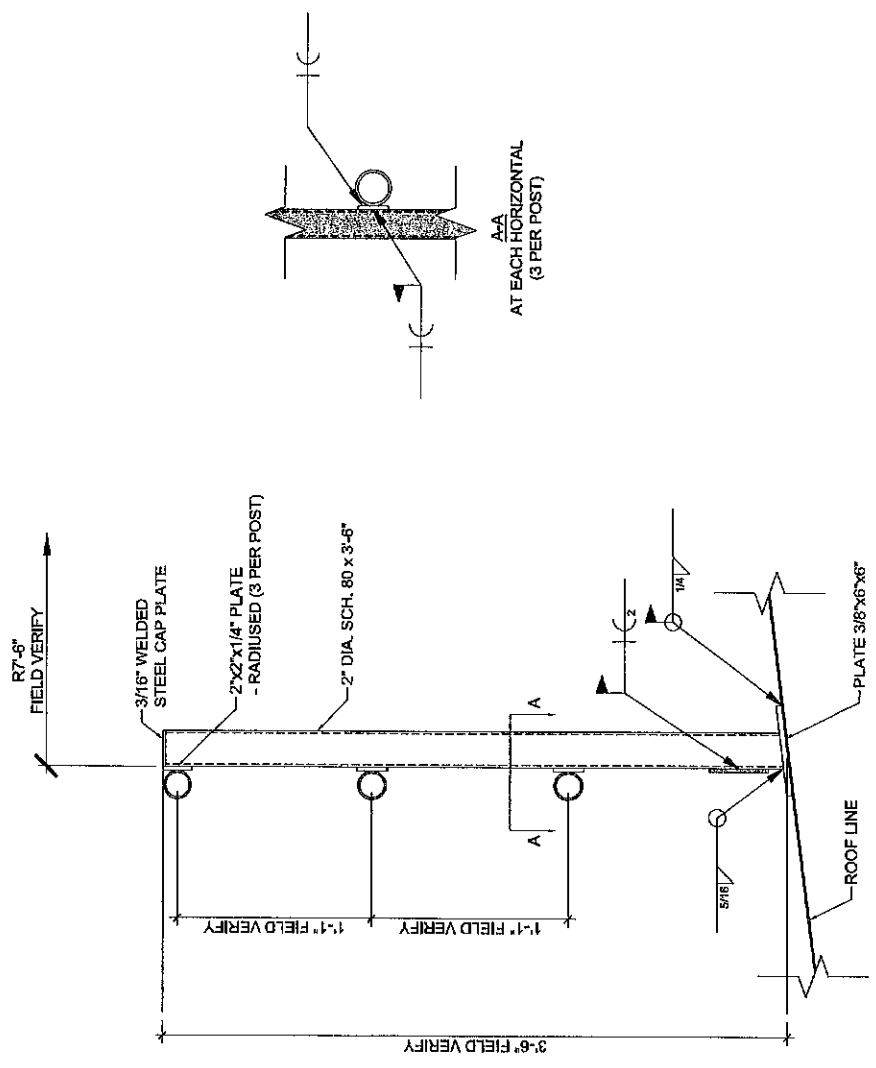
**DES**  
 DALLAS CENTER  
 LTE ADD 850, AWS, AWS3  
 PCS

1605 SYCAMORE STREET  
 DALLAS CENTER, IA 50063

**SHEET CONTENTS:**

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| PROJECT #:  | 221058   |
| DRAWN BY:   | CL       |
| DATE:       | 02/24/22 |
| CHECKED BY: | BLJH     |
| REV. A      | 02/24/22 |
| REV. B      | 03/15/22 |

**S2**



**A-A**  
 AT EACH HORIZONTAL  
 (3 PER POST)

**1**  
 NEW POST INSTALL DETAIL (6 LOC.)  
 NO SCALE

Design 1

March 15, 2022

Attention: Kyle Meloni  
9973 Valley View Road  
Eden Prairie, MN 55344

Re: DES Dallas Center LTE Add 850, AWS, AWS3, PCS  
Structural Review of Overall Tower and Roof Corral v.2  
CPC072-STRL14 - Ad Hoc - Water Tower Mount Analysis  
CPC064-STRL6 - Structural - Non-Tower Structures  
CPC072-STRL14 - Structural - Ad Hoc Unit – Water Tower Mount Mods  
**CPC070-STRL12 Structural – Update Existing Report**  
1605 Sycamore Street  
Dallas Center, IA 50063  
Project Number: 221058

Dear Mr. Meloni:

At your request, we have analyzed the roof corral and local mounts for the proposed equipment at the above stated address. We have also performed an overall analysis of the water tower. The proposed Verizon equipment to be supported on the water tower is given in **Table 1**. Other Carrier equipment on the roof corral is shown in **Table 2**.

In summary, if the mods to the corral are made (see BASIS OF ANALYSIS Section Below #8), the proposed mounts and modified roof corral will have **SUFFICIENT CAPACITY** to support the proposed equipment. The design stress ratios with regards to maximum design capacity are shown in **Table 3**. Additionally, the overall tower was found to have **SUFFICIENT CAPACITY** to support the existing and proposed equipment. The % increase comparisons for the overall water tower analysis are shown in **Table 4**.

This structural analysis has been performed in accordance with the local code requirements listed in this report and the disclaimers noted within.

If you have any questions, please don't hesitate to contact me at 612-844-1234.

Sincerely,  
**Herzog Engineering, LLC**

Joshua Herzog

Bryant Loehr, P.E.  
Structural Engineer

Joshua Herzog, P.E.  
Structural Engineer



## A. SCOPE OF WORK SUMMARY

The intent of this structural analysis is to review the proposed mounts and roof corral on the water tower, as well as the ability of the overall water tower to support the proposed equipment.

## B. BASIS OF ANALYSIS

Reference codes, standards, and construction documents:

- 1.) Current Iowa State Building Code (IBC 2015)
- 2.) Current Iowa State Conservation Code for Existing Buildings (IEBC 2015)
- 3.) ANSI/TIA-222-H-2017 Structural Standard for Antenna Supporting Structures and Antennas
- 4.) ANSI/AWWA D100-11 - Welded Carbon Steel Tanks for Water Storage / ASCE 7-05
- 5.) **Design 1/ DES Dallas Center LTE Add 850, AWS, AWS3, PCS/ Proj. #20181872076/ Rev. B dated 03.11.2022**
- 6.) Maguire Iron, Inc./ 300MG Spheroid – Dallas Center, IA/ Drawing No. 2008-553 dated 07-18-08
- 7.) Design 1/ DES Dallas Center – Tower Mapping/ Proj. # 20181872076 dated 03-09-21
- 8.) **Herzog Engineering, LLC/ DES Dallas Center LTE Add 850, AWS, AWS3, PCS/ Proj. #221058/ Rev. B drawings Dated 03.15.2022**
- 9.) Herzog Engineering/ DES Dallas Center LTE Add 850 / Proj. #211241/ Rev. 0 drawings Dated 07.29.2021

C. APPURTENANCES AND EQUIPMENT

| <b>Table 1 – Proposed Antenna / Equipment - Verizon</b> |                                       |                |             |                          |                  |                          |                 |
|---|---------------------------------------|----------------|-------------|--------------------------|------------------|--------------------------|-----------------|
| <b>Equipment Owner</b>                                  | <b>Centerline Elevation AGL (ft.)</b> | <b>Type</b>    | <b>Pos.</b> | <b>Qty. (per Sector)</b> | <b>Manuf.</b>    | <b>Model/Description</b> | <b>Status</b>   |
| <b>X &amp; Z Sectors</b>                                |                                       |                |             |                          |                  |                          |                 |
| Verizon   | 162.0                                 | Antenna        | 1,3,4       | 3                        | Antel            | BXA-70063/8CF4           | Remove          |
|   | 162.0                                 | Antenna        | 2           | 1                        | Antel            | BXA-171085/8CF2          |                 |
|   | <b>162.0</b>                          | <b>Antenna</b> | <b>1, 3</b> | <b>1</b>                 | <b>Commscope</b> | <b>NHH-65C-R2B</b>       | <b>Proposed</b> |
|   | <b>162.0</b>                          | <b>Antenna</b> | <b>2</b>    | <b>2</b>                 | <b>Ericsson</b>  | <b>AIR 6449</b>          | <b>Proposed</b> |
|   | ~162.0                                | Radio          | 2           | 1                        | Ericsson         | RRU 4449                 | Proposed        |
|   | ~162.0                                | Radio          | 3           | 1                        | Ericsson         | RRU 8843                 | Proposed        |
| <b>Y Sector</b>   |                                       |                |             |                          |                  |                          |                 |
| Verizon   | 162.0                                 | Antenna        | 1,3,4       | 3                        | Antel            | BXA-70063/8CF4           | Remove          |
|   | 162.0                                 | Antenna        | 2           | 1                        | Antel            | BXA-171085/8CF2          |                 |
|   | <b>162.0</b>                          | <b>Antenna</b> | <b>1, 3</b> | <b>1</b>                 | <b>Commscope</b> | <b>NHH-65C-R2B</b>       | <b>Proposed</b> |
|   | <b>162.0</b>                          | <b>Antenna</b> | <b>2</b>    | <b>2</b>                 | <b>Ericsson</b>  | <b>AIR 6449</b>          | <b>Proposed</b> |
|   | ~162.0                                | Radio          | 2           | 1                        | Ericsson         | RRU 4449                 | Proposed        |
|   | ~162.0                                | Radio          | 3           | 1                        | Ericsson         | RRU 8843                 | Proposed        |
|   | ~162.0                                | Dist. Box      | 1           | 1                        | Raycap           | #RxxDC-6627-PF-48        | Proposed        |

Tables 1 Notes:

- 1.) The equipment centerline heights are approximate.

| <b>Table 2 – Proposed Antenna / Equipment – Other Carriers</b> |                                       |             |             |             |               |                          |                        |
|--|---------------------------------------|-------------|-------------|-------------|---------------|--------------------------|------------------------|
| <b>Equipment Owner</b>   | <b>Centerline Elevation AGL (ft.)</b> | <b>Type</b> | <b>Pos.</b> | <b>Qty.</b> | <b>Manuf.</b> | <b>Model/Description</b> | <b>Status</b>          |
| Unknown  | ~166.5                                | Antenna     | -           | 3           | -             | Air Max AM-V5G-Ti        | Existing/<br>To Remain |
|  | ~160.25                               | Dish        | -           | 1           | -             | SIKLU EH-ANT-1FT-B       |                        |
|  | ~167.5                                | Antenna     | -           | 3           | Radwin        | 5000 Jet RW-5BG5-0650    |                        |



D. RESULTS SUMMARY

| <b>Table 3 – Local Roof Corral and Mount Analysis</b> |                        |                                |                  |                |
|---|------------------------|--------------------------------|------------------|----------------|
| <b>Mount Member</b>                                   | <b>Member Type</b>     | <b>Max. Design Utilization</b> | <b>Pass/Fail</b> | <b>Remarks</b> |
| Corral Posts  | 1.5” Dia. Sch. 40 Pipe | <b>52.1%</b>                   | Pass             | -              |
| Corral Horizontals                                    | 1.5” Dia. Sch. 40 Pipe | <b>63.6%</b>                   | Pass             | -              |
| Mount Pipes   | 2” Dia. Sch. 40 Pipe   | <b>65.6%</b>                   | Pass             | -              |
| Mod Posts   | 2” Dia. Sch. 80 Pipe   | <b>40.6%</b>                   | Pass             | -              |

Table 3 Notes:

1. See Appendix 1 for supporting structural calculations.

| <b>Table 4 - Tower Check</b> |                         |                                   |                   |                |
|------------------------------|-------------------------|-----------------------------------|-------------------|----------------|
| <b>Overall Check</b>         | <b>Original Loading</b> | <b>Additional Applied Loading</b> | <b>% Increase</b> | <b>Remarks</b> |
| Tower Overall Moment         | 4,610.91 ft-kips        | 423.75 ft-kips                    | 9.2               | Ref. Note #1   |
| Tower Overall Shear          | 47.85 kips              | 2.65 kips                         | 5.5               | Ref. Note #1   |

Table 4 Notes:

1. Section 403.4 of the 2015 Minnesota Conservation Code for Existing Buildings allows for an increase in the demand-capacity ratio of an existing structural element carrying lateral loads of up to 10 percent without the need to strengthen or replace the element. It was found that the loading increase in moment and shear was less than 10% so per engineering judgement, the overall tower elements are exempt from meeting the requirements for the proposed change in loading.

2. Any further equipment changes need to be analyzed by a structural engineer.

#### E. DISCLAIMERS AND ASSUMPTIONS

- 1.) This analysis was performed under the assumption that all information provided to Herzog Engineering, LLC is current and correct. This includes but is not limited to site data, mapping reports, existing and proposed appurtenances, tower and foundation details, and geotechnical data. If this information is not current and correct, this report should be considered obsolete and further analysis will be required.
- 2.) This analysis assumes that the structural components and mounts, including all steel sections and attachment hardware are in good working order and in their original state, free from rust or other forms of corrosion.
- 3.) Capacity of the structural members is based on the member sizes and configuration supplied. The material grade is as per the data supplied or as assumed and stated.
- 4.) All connections (bolted and welded) are assumed to develop the member capacity unless stated otherwise in this report.
- 5.) Ring clamps and other clamp connections are excluded from this report and analysis unless noted otherwise in the report.
- 6.) Unless noted otherwise, sub-elements such as bolts, welds, plate connections, etc. have been excluded from this analysis and report.

#### F. APPENDIX 1 – STRUCTURAL CALCULATIONS

- 1.) Local Mount and RISA 3-D Frame Analysis
- 2.) Overall Water Tower Structural Analysis
- 3.) ASCE-7 Hazards Report

**RESOLUTION NO. 2022-31**

**RESOLUTION APPROVING AN AGREEMENT WITH SUSTAINING ACTIVE INDEPENDENT LIVING IN DALLAS CENTER, INC. (SAILDC), AN IOWA NONPROFIT CORPORATION, FOR THE PROVISION OF SERVICES TO THE PEOPLE OF DALLAS CENTER AND AUTHORIZING THE PAYMENT OF \$1,500 TO THE CORPORATION FROM THE CITY OF DALLAS CENTER**

**WHEREAS**, Sustaining Active Independent Living in Dallas Center, Iowa (SAILDC) filed as an Iowa nonprofit corporation with the Iowa Secretary of State on February 25, 2016, and it is recognized by the Internal Revenue Service as an exempt Section 501(c)(3) organization; and

**WHEREAS**, SAILDC provides valuable services to the people of Dallas Center, and the Council has determined that the City of Dallas Center should contribute \$1,500 to SAILDC to assist the organization in providing such services; and

**WHEREAS**, the public purpose of providing transportation and other charitable services to residents of Dallas Center that help residents of Dallas Center remain in their homes and maintain their independence and dignity and otherwise contribute to the Dallas Center Community will be achieved by making this appropriation of City funds; and

**WHEREAS**, the City should enter into an Agreement with SAILDC in connection with such services, a copy of which is attached to this Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS CENTER, STATE OF IOWA** that the City of Dallas Center will contribute the sum of \$1,500 to SAILDC; that the Agreement attached to this Resolution is approved; the Mayor and the Clerk are authorized to sign the Agreement; and the Clerk is authorized to issue payment of \$1,500 to SAILDC.

**PASSED AND APPROVED** this 12<sup>th</sup> day of April, 2022.

\_\_\_\_\_  
Daniel Beyer, Mayor

ATTEST:

\_\_\_\_\_  
Cindy Riesselman, City Clerk

## **AGREEMENT**

**THIS AGREEMENT** is entered into this 12<sup>th</sup> day of April, 2022, by and between **THE CITY OF DALLAS CENTER, IOWA**, an Iowa municipal corporation (the "CITY"), and **SUSTAINING ACTIVE INDEPENDENT LIVING IN DALLAS CENTER, INC.**, an Iowa nonprofit corporation ("SAILDC").

### **RECITALS:**

**WHEREAS**, Sustaining Active Independent Living in Dallas Center, Iowa (SAILDC) filed as an Iowa nonprofit corporation with the Iowa Secretary of State on February 25, 2016, and it is recognized by the Internal Revenue Service as an exempt Section 501(c)(3) organization; and

**WHEREAS**, SAILDC community volunteers provide transportation and other charitable services to residents of Dallas Center that help residents of Dallas Center remain in their homes and maintain their independence and dignity and otherwise contribute to the Dallas Center Community; and

**WHEREAS**, during the twelve-month period between April 1, 2021, and March 31, 2022, SAILDC community volunteers made 273 trips driving residents to their doctor, their pharmacy, their grocery store, etc.; made 79 home visits for in-home support; shoveled sidewalks and driveways for nine residents; and shoveled the Dallas Center ice rink; and

**WHEREAS**, during the indicated twelve-month period nine SAILDC volunteers drove 7,495 miles, and there were four consistent snow shovelers (twelve for this season's big snowfall); and

**WHEREAS**, SAILDC volunteers donate their time, the use of their automobiles, and gas, but SAILDC cannot undertake its community activities without securing liability insurance at an annual cost of \$1,500 each year; and

**WHEREAS**, the CITY will contribute \$1,500 to SAILDC to cover the cost of liability insurance and other expenses incurred by the organization in connection with its provision of services, and SAILDC will continue to provide its services to the people of Dallas Center; and

**WHEREAS**, the public purpose of providing transportation and other charitable services to residents of Dallas Center that



help residents of Dallas Center remain in their homes and maintain their independence and dignity and otherwise contribute to the Dallas Center Community will be achieved by making an appropriation of City funds to SAILDC.

**THEREFORE**, in consideration of their mutual promises and covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the CITY and SAILDC do hereby **AGREE** as follows:

1. The CITY will contribute \$1,500 to SAILDC during the month of April, 2022, to assist SAILDC with the payment of the costs of liability insurance other expenses incurred in connection with its provisions of services.

2. SAILDC and its volunteers will continue during the twelve-month period from April 1, 2022, through March 31, 2022, to drive residents to their doctor, their pharmacy, their grocery store, etc.; make home visits for in-home support; shovel sidewalks and driveways for residents; and, if appropriate, shovel the Dallas Center ice rink, which are the public benefit and the services to be received by the people of Dallas Center in return for the CITY's contribution.

3. Prior to October 31, 2022, SAILDC will provide to the Dallas Center City Clerk receipts showing its payments for insurance and other expenses of \$1,500 or more.

4. Prior to April 1, 2023, SAILDC will provide a report to the Dallas Center City describing its activities during the preceding twelve-month period and the number of residents receiving the services of SAILDC.

**IN WITNESS WHEREOF**, the undersigned have signed this Agreement effective as of the 12<sup>th</sup> day of April, 2022.

**CITY OF DALLAS CENTER, IOWA**

**SAILDC**

By \_\_\_\_\_  
Daniel Beyer, Mayor

By \_\_\_\_\_  
Robert E. King, President

By \_\_\_\_\_  
Cindy Riesselman, City Clerk

STATE OF IOWA :  
 : ss.  
COUNTY OF DALLAS :

On this 12th day of April, 2022, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Daniel Beyer and Cindy Riesselman, to me personally known, and who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Dallas Center, Iowa; that the seal affixed to the foregoing instrument is the corporate seal of the corporation, and that the instrument was signed and sealed on behalf of the corporation by authority of its City Council, as contained in Resolution 2022-31 adopted on the 12<sup>th</sup> day of April, 2022, and that Daniel Beyer and Cindy Riesselman acknowledged the execution of the foregoing instrument to be their voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

Ralph R. Brown, Notary Public  
in and for the State of Iowa

STATE OF IOWA :  
 : ss.  
COUNTY OF DALLAS :

Subscribed and sworn to before me, the undersigned, a Notary Public in and for the State of Iowa, by Robert E. King, who being by me duly sworn, did say that he is the President of Sustaining Active Independent Living in Dallas Center, Inc. (SAILDC), an Iowa corporation, and that he acknowledged the execution of the foregoing instrument to be his voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

Ralph R. Brown, Notary Public  
in and for the State of Iowa



March 21, 2022

Dear Ammon:

The Dallas Center City Council at its last meeting asked me to respond to your letter of February 25, 2022, suggesting Waste Management has experienced an averaged increase of 16.67% in the costs outside of the company's control when incorporating "the increase in labor rates, fuel rates, and raw supply costs used in maintenance such as oil, tires, steel and resins for new containers."

Your letter indicated the company's intent to increase the residential and commercial rates in Dallas Center by 16.67% effective May 1, 2022.

We understand costs have increased the last year, and that the Consumer Price Index from January 2021 to January 2022 has increased 7.5%. However, the City Council believes an increase of 16.67% may well be greater than the increase in Waste Management's costs to service the residents and businesses of Dallas Center.

The City Council asks that the proposed rate increase be reduced from 16.67% to something more in line with the Consumer Price Index increase.

The City's current contract provides for a 2% increase on April 1, 2022. The Council also wants to confirm that any increase in costs outside the company's control effective May 1, 2022, is not in addition to this 2% increase.

The City looks forward to hearing from you.

Thank you,

Cindy Riesselman  
Dallas Center City Administrator

**CITY HALL**

1502 Walnut St, PO Box 396, Dallas Center, Iowa 50063 | p 515.992.3725 | f 515.992.3764 | cityhall@dallascenter.com  
dallascenter.com



2/25/22

City of Dallas Center  
1502 Walnut St  
Dallas Center, IA  
50063

**Re: Inflation Cost Recovery Related to Trash and Recycling Collection Operations**

Dear City Leadership:

Waste Management of Iowa, Inc. ("WM") is proud to be your community's service provider and grateful for your business. WM is also proud of the essential work our frontline collection and recycling crews performed throughout the Force Majeure event of the COVID-19 pandemic and continue to provide your community despite lingering and difficult disruptions.

In 2019, the Dallas Center City Council voted to continue the solid waste and recycling collection program with WM by implementing a new Contract, which will continue through March 31, 2024. Recognizing that industry costs can increase outside of WM's control (such as after China's ban on contaminated American recycling volumes), the City approved language in this new Contract that allows for the passthrough to the City of any increase in costs due to uncontrollable circumstances. Such passthroughs keep the solid waste and recycling program fiscally sustainable in Dallas Center.

Through 2021, and as we now enter 2022, the U.S. economy has been experiencing the unexpected adverse impacts of inflation caused in large part by an economy re-emerging from COVID-19 but hampered by labor and supply chain constraints. Not since the years immediately following WWII or the 1970-80s has the U.S. experienced inflationary price increases at these levels. Due to this inflation, WM has experienced very large percentage cost increases in tires, oil, carts, steel, fuel, labor rates, etc. Many economists are projecting continued upward pressure on critical material costs and labor in the months ahead.

These are uncontrollable circumstances and extraordinary market conditions which the parties could not anticipate at the time the contract was executed. Across our regional service area, WM has experienced an averaged increase of 16.67% in the costs outside of our control when incorporating the increase in labor rates, fuel rates, and raw supply costs used in maintenance such as oil, tires, steel & resins for new containers, etc.

WM is already bearing these costs. Indeed, as your community partner, we have been for some months, as inflation rates have risen. However, as contractually allowed through the "Changes in Law" Section of our service agreement, we now need to pass these costs through to the City. Based on the residential rates we currently charge in your community, this calculates as a \$3.16 per home per month increase. We will implement this increase of \$3.16 per home, per month, for services performed on and after May 1, 2022. Commercial service provided in town through the City contract will have an identical adjustment of 16.67% implemented then as well.

As your community partner, WM is as committed as ever to provide best-in-class service to our customers and the communities we call home. This inflation is a difficult issue that needs addressing, and we appreciate your partnership during these unusual market conditions. Please reach out if you have any questions,

Sincerely,  
Ammon Taylor  
Municipal Marketing Manager

MARCH 23, 2022

# Staying in Touch

City of Dallas Center  
1502 Walnut St,  
Dallas Center, IA  
50063

Dear City Officials,

Thank you for your response letter, dated March 21, 2022, to WM regarding the inflationary passthrough notification of 16.67% we had provided to the City. In your response letter, "The City Council ask[ed] that the proposed rate increase be reduced from 16.67% to something more in line with the Consumer Price Index increase." The Consumer Price Index change from January 2021 to January 2022 of 7.5% is referenced as an example.

While the 7.5% does not cover the full 16.67% cost increases our region has experienced for internal WM costs, we understand the perspective the City is coming from and value the relationship with Dallas Center more than the full inflation passthrough amount itself. The City also asked that any inflationary based increase not be in addition to the 2% annual increase otherwise scheduled for April 1, 2022.

Accordingly, in approval of your request, we agree that as of May 1, 2022, the rates for residents and businesses in the City of Dallas Center will be adjusted upwards 7.5%, total. WM would concede not to passthrough the full 16.67% as contractually allowed, the City's rate increase will be delayed one month from normal, and the 7.5% increase will include (rather than be in addition to) the annual adjustment of 2%.

It is our pleasure to be your selected environmental service provider. Feel free to contact me with any questions regarding our services.

Sincerely,

Ammon Taylor  
Municipal Marketing Manager  
WM  
515.229.3641  
Ataylo23@wm.com



## ORDINANCE NO. 569

### AN ORDINANCE AMENDING SECTION 106.08 OF THE CODE OF ORDINANCES OF THE CITY OF DALLAS CENTER, IOWA, AS AMENDED, INCREASING THE FEES FOR THE COLLECTION AND DISPOSAL OF SOLID WASTE FOR RESIDENTIAL AND COMMERCIAL PREMISES.

**WHEREAS**, Waste Management will increase the cost of residential and commercial solid waste disposal in Dallas Center by 7.5% effective May 1, 2022; and

**WHEREAS**, by Ordinance No. 462 the monthly cost of residential solid waste collection was set at \$19.50 effective April 16, 2013, and by Ordinance No. 552 the monthly cost of residential solid waste collection was set at \$20.00 effective March 16, 2021; and

**WHEREAS**, by Ordinance No. 462 the monthly minimum cost of commercial solid waste collection was set at \$22.35 effective April 16, 2013, and by Ordinance No. 552 the minimum monthly cost of commercial solid waste collection was set at \$23.03 effective March 16, 2021; and

**WHEREAS**, it is necessary to increase the monthly cost of residential solid waste collection to \$21.50, which over the last nine years represents an average annual increase of 1.17% for the residential collection of solid waste; and

**WHEREAS**, it is necessary to increase the monthly minimum cost of commercial solid waste collection to \$24.75, which over the last nine years represents an average annual increase of 1.25% for the commercial collection of solid waste.

**BE IT ENACTED** by the City Council of the City of Dallas Center, Iowa, that:

**SECTION 1.** Section 106.08(1) of the Code of Ordinances of the City of Dallas Center, Iowa, as amended, is hereby amended to read as follows:

1. Schedule of Fees. The fees for solid waste collection and disposal service, used or available, are:

- A. For each residential premises - \$21.50 per month, including single-stream recycling.
- B. For commercial, industrial and institutional premises (including premises with one or more apartments) requiring once or twice-weekly collection -- a minimum of \$24.75 per month for each premises, with such additional monthly fees based on the quantity of solid waste and recyclables collected as may be established by the Clerk and approved by the Council.

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

**SECTION 3. Severability Clause.** If any section, provision or part of this Ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

**SECTION 4. When Effective.** This Ordinance shall be in full force and effect from and after its passage and publication as provided by law for all services provided on and after May 17, 2022.

Passed by the City Council on the 12<sup>th</sup> day of April, 2022, and approved the 12<sup>th</sup> day of April, 2022.

---

Daniel Beyer, Mayor

ATTEST:

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Cindy Riesselman, City Clerk

## ORDINANCE NO. 570

**AN ORDINANCE AMENDING SECTIONS 55.01(17) AND 55.09 OF THE CODE OF ORDINANCES OF THE CITY OF DALLAS CENTER, IOWA, AS AMENDED, BY CHANGING REFERENCES TO "VICIOUS DOGS" TO "HIGH RISK DOGS"; BY LIMITING THE NUMBER OF HIGH RISK DOGS ALLOWED FOR EACH RESIDENTIAL DWELLING; AND AMENDING SECTIONS 56.03, 56.04, AND 56.05 RELATING TO REGISTRATION OF HIGH RISK DOGS**

**BE IT ENACTED** by the City Council of the City of Dallas Center, Iowa, that:

**SECTION 1.** Section 55.01(17) of the Code of Ordinances of the City of Dallas Center, Iowa, as amended, is hereby amended to read as follows:

17. "High Risk dog" means:

- A. Any dog which has attacked a human being or domestic animal one or more times, without provocation;
- B. Any dog with a history, tendency or disposition to attack, to cause injury to or to otherwise endanger the safety of human beings or domestic animals;
- C. Any dog that snaps, bites or manifests a disposition to snap or bite;
- D. Any dog that has been trained for dog fighting, animal fighting or animal baiting or is owned or kept for such purposes;
- E. Any dog trained to attack human beings, upon command or spontaneously in response to human activities except dogs owned by and under the control of the Police Department, a law enforcement agency of the State or United States or a branch of the armed forces of the United States;
- F. Any Staffordshire Terrier breed of dog;
- G. Any American Pit Bull Terrier breed of dog;
- H. Any American Staffordshire Terrier breed of dog;  
or
- I. Any dog which has the appearance and characteristics of being predominately of the breeds



of Staffordshire Terrier, American Pit Bull Terrier or American Staffordshire Terrier.

**SECTION 2.** Section 55.09 of the Code of Ordinances of the City of Dallas Center, Iowa, as amended, is hereby amended to read as follows:

**55.09 HIGH RISK DOGS.**

1. Confinement. All high risk dogs shall be securely confined within an occupied house or residence or in a securely enclosed and locked pen or kennel, except when leashed on property owned or leased by the dog's owner. Such pen, kennel, or structure must have secure sides and a secure top attached to the sides or in lieu of a top, walls at least six feet in height and at least six inches taller than any internal structure. All pens or other structures designed, constructed or used to confine high risk dogs must be locked with a key or combination lock when such animals are within the structure. Such structure must have a secure bottom, floor or foundation attached to the sides of the pen or the sides of the pen must be embedded in the ground no less than two (2) feet so as to prevent digging under the walls by the confined dog. All structures erected to house high risk dogs must comply with all zoning and building regulations of the City. All such structures must be adequately lighted and ventilated and kept in a clean and sanitary condition. No high risk dog may be kept on a porch, deck, patio or in any porch, deck, or patio of a house or structure that would allow the dog to exit such building on its own volition.

2. Leashing. No person shall permit a high risk dog to go outside its kennel or pen unless such dog is securely leashed with a leash no longer than six (6) feet in length, and further provided that when leashed such dog must be on property owned or leased by its owner. No person shall permit a high risk dog to be kept on a chain, rope, or other type of leash outside its kennel or pen unless both dog and leash are under the actual physical control of a person eighteen years of age or older. Such dogs may not be leashed to inanimate objects such as trees, posts, buildings, or any other object or structure.

3. At Large. A high risk dog which is found, more than twice in any calendar year, not to be confined as herein required, shall be required to be permanently removed from the City or destroyed. An animal which is returned to the City after removal shall be humanely destroyed.

4. Limit on Number. No residential dwelling shall have more than one high risk dog on its premises.

**SECTION 3.** Sections 56.03, 56.04, and 56.05 of the Code of Ordinances of the City of Dallas Center, Iowa, as amended, are hereby amended to read as follows:

**58.03 APPLICATION REQUIREMENTS.** The owner of a dog or cat for which registration is required shall provide proof of current vaccination against rabies, and shall complete an application for registration, which shall be in writing on blanks provided by the City Clerk, and shall state the breed, sex, age, color, and name of the dog or cat; and the address, telephone number(s), and signature of the owner. The application shall also state the date of the most recent rabies vaccination and the date for revaccination. The owner shall state whether a dog being registered is a "high risk dog" as defined in Section 55.01 of this Code of Ordinances.

**58.04 REGISTRATION OF A HIGH RISK DOG.** An application to register a high risk dog, as defined in Section 55.01 of this Code of Ordinances, must include, in addition to the information required in Section 58.03, presentation by the applicant of a certificate of insurance issued by an insurance company licensed to do business in this State, providing personal liability insurance coverage as in a homeowner's policy, with a minimum liability coverage amount of \$100,000 for the injury or death of any person, for damage to property of others and for acts of negligence by the owner, or his or her agents, in the keeping or owning of such high risk dog. The certificate will require notice to the City, in conformity with general City standards for certificates of insurance, if the underlying policy of insurance is cancelled for any reason. In lieu of such a certificate, a copy of a current homeowner's policy designating these requirements shall be sufficient proof of insurance for purposes of this section. If a certificate of insurance or policy is not immediately available, a binder indicating the coverage may be accepted for up to 30 days subsequent to the determination that a dog is high risk; however, if after 30 days a certificate of insurance or a policy has not been submitted or if the required insurance is cancelled during the registration year, the dog shall be deemed unregistered and subject to the provisions of Section 58.05. The limitation of high risk dogs provided in Section 55.09 of this Code of

Ordinances shall be observed in the registration of high risk dogs.

**58.05 UNREGISTERED HIGH RISK DOGS.** All unregistered high risk dogs shall be deemed illegal animals. The person harboring or keeping an unregistered high risk dog may have the animal removed from the City. If, however, the animal is again found unregistered in the City or if the person holding or keeping the animal chooses not to remove it from the City, the dog shall be destroyed.

**SECTION 4. Repealer.** All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**SECTION 5. Severability Clause.** If any section, provision or part of this Ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole or any section, provision or part there of not adjudged invalid or unconstitutional.

**SECTION 6. When Effective.** This Ordinance shall be in full force and effect from and after its passage and publication as provided by law.

Passed by the City Council on the \_\_\_\_ day of \_\_\_\_\_, 2022, and approved the \_\_\_ day of \_\_\_\_\_, 2022.

---

Daniel Beyer, Mayor

ATTEST:

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Cindy Riesselman, City Clerk

2022-32

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

City of DALLAS CENTER  
Fiscal Year July 1, 2021 - June 30, 2022

The City of DALLAS CENTER will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2022

**Meeting Date/Time:** 4/12/2022 07:00 PM

**Contact:** Cindy Riesselman

**Phone:** (515) 992-3725

**Meeting Location:** 1502 Walnut Street  
Dallas Center, IA 50063

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

| REVENUES & OTHER FINANCING SOURCES   |           | Total Budget<br>as Certified<br>or Last Amended | Current<br>Amendment | Total Budget After<br>Current Amendment |
|--|-----------|---|----------------------|---|
| Taxes Levied on Property   | 1         | 1,187,499                                       | 0                    | 1,187,499                               |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2         | 0   | 0                    | 0                                       |
| Net Current Property Tax   | 3         | 1,187,499                                       | 0                    | 1,187,499                               |
| Delinquent Property Tax Revenue  | 4         | 0   | 0                    | 0                                       |
| TIF Revenues   | 5         | 160,000   | 0                    | 160,000                                 |
| Other City Taxes   | 6         | 450,477   | 0                    | 450,477                                 |
| Licenses & Permits   | 7         | 32,050  | 0                    | 32,050                                  |
| Use of Money & Property  | 8         | 33,066  | 0                    | 33,066                                  |
| Intergovernmental  | 9         | 416,678   | 0                    | 416,678                                 |
| Charges for Service  | 10        | 1,161,958                                       | 0                    | 1,161,958                               |
| Special Assessments  | 11        | 0   | 0                    | 0                                       |
| Miscellaneous  | 12        | 39,836  | 0                    | 39,836                                  |
| Other Financing Sources  | 13        | 525,000   | 5,000                | 530,000                                 |
| Transfers In   | 14        | 447,498   | 140,000              | 587,498                                 |
| <b>Total Revenues &amp; Other Sources</b>  | <b>15</b> | <b>4,454,062</b>                                | <b>145,000</b>       | <b>4,599,062</b>                        |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |           |   |                      |   |
| Public Safety  | 16        | 440,689   | 0                    | 440,689                                 |
| Public Works   | 17        | 849,125   | 73,000               | 922,125                                 |
| Health and Social Services   | 18        | 8,000   | 0                    | 8,000                                   |
| Culture and Recreation   | 19        | 566,899   | 5,000                | 571,899                                 |
| Community and Economic Development   | 20        | 79,250  | 162,000              | 241,250                                 |
| General Government   | 21        | 308,475   | 4,500                | 312,975                                 |
| Debt Service   | 22        | 363,847   | 0                    | 363,847                                 |
| Capital Projects   | 23        | 132,333   | 125,000              | 257,333                                 |
| Total Government Activities Expenditures   | 24        | 2,748,618                                       | 369,500              | 3,118,118                               |
| Business Type/Enterprise   | 25        | 1,361,631                                       | 51,500               | 1,413,131                               |
| <b>Total Gov Activities &amp; Business Expenditures</b>                                | <b>26</b> | <b>4,110,249</b>                                | <b>421,000</b>       | <b>4,531,249</b>                        |
| Tranfers Out   | 27        | 447,498   | 140,000              | 587,498                                 |
| <b>Total Expenditures/Transfers Out</b>  | <b>28</b> | <b>4,557,747</b>                                | <b>561,000</b>       | <b>5,118,747</b>                        |
| <b>Excess Revenues &amp; Other Sources Over<br/>(Under) Expenditures/Transfers Out</b> | <b>29</b> | <b>-103,685</b>                                 | <b>-416,000</b>      | <b>-519,685</b>                         |
| Beginning Fund Balance July 1, 2021  | 30        | 4,558,986                                       | 0                    | 4,558,986                               |
| <b>Ending Fund Balance June 30, 2022</b>   | <b>31</b> | <b>4,455,301</b>                                | <b>-416,000</b>      | <b>4,039,301</b>                        |

**Explanation of Changes:** additional garbage fees and sales tax due to increased rates; work at the public works facility; additional street maintenance; additional park improvements; engineering fees for new developments; Walnut Streetscape Project; new computers for elected officials; election expenses; engineering fees and work on the new pool; water treatment plant upgrades; water repairs; water and sewer testing; additional sales tax; storm sewer work; transfers.

| Acct #       | Revenues                               | Orig budget amt       | Amended amt         | New amt               |                              |
|--------------|--|-----------------------|---------------------|-----------------------|------------------------------|
| 001-430-4496 | Iowa Healthiest Home State             | \$0.00                | \$5,000.00          | \$5,000.00            | Healthiest Home State        |
| 029-910-4830 | Depreciation PW-Transfer In            | \$104,772.00          | \$15,000.00         | \$119,772.00          | from equip sales             |
| 309-910-4830 | Cap Improve Pool-Transfer In           | \$0.00                | \$125,000.00        | \$125,000.00          | from LOST pool               |
|              | <b>Total Revenues</b>                  | <b>\$104,772.00</b>   | <b>\$145,000.00</b> | <b>\$249,772.00</b>   |                              |
| Acct #       | <b>Expenses</b>                        | Orig budget amt       | Amended amt         | New amt               |                              |
|              | <b>Public Safety</b>                   |                       |                     |                       |                              |
|              | <b>Total Public Safety</b>             | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |                              |
|              | <b>Public Works</b>                    |                       |                     |                       |                              |
| 001-290-6418 | Garbage Sales Tax                      | \$5,000.00            | \$3,000.00          | \$8,000.00            | new homes/rate increase      |
| 001-290-6499 | Garbage-Fees                           | \$231,846.00          | \$15,000.00         | \$246,846.00          | new homes/rate increase      |
| 029-299-6799 | Depr-P/W Bldg Expense                  | \$15,000.00           | \$50,000.00         | \$65,000.00           | dirt/topo work               |
| 110-210-6417 | RUT-Street Repairs/Maint               | \$104,400.00          | \$5,000.00          | \$109,400.00          | street maint                 |
|              | <b>Total Public Works</b>              | <b>\$356,246.00</b>   | <b>\$73,000.00</b>  | <b>\$429,246.00</b>   |                              |
|              | <b>Health &amp; Social Services</b>    |                       |                     |                       |                              |
|              | <b>Total Health &amp; Soc Services</b> | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |                              |
|              | <b>Culture &amp; Rec</b>               |                       |                     |                       |                              |
| 001-430-6320 | Parks-Ground Maint/Repairs             | \$12,000.00           | \$5,000.00          | \$17,000.00           | Healthiest Hometown          |
|              | <b>Total Culture &amp; Rec</b>         | <b>\$12,000.00</b>    | <b>\$5,000.00</b>   | <b>\$17,000.00</b>    |                              |
|              | <b>Community &amp; Econ Dev</b>        |                       |                     |                       |                              |
| 001-520-6407 | Econ Dev-Engineering                   | \$8,000.00            | \$32,000.00         | \$40,000.00           | plats of survey, street eval |
| 001-520-6761 | Econ Dev-Walnut Street                 | \$0.00                | \$100,000.00        | \$100,000.00          | Walnut streetscape           |
| 001-540-6407 | P&Z-Engineering                        | \$15,000.00           | \$30,000.00         | \$45,000.00           | new developments             |
|              | <b>Total Econ Development</b>          | <b>\$23,000.00</b>    | <b>\$162,000.00</b> | <b>\$185,000.00</b>   |                              |
|              | <b>General Government</b>              |                       |                     |                       |                              |
| 001-610-6419 | Mayor/Council-Technology               | \$1,500.00            | \$2,500.00          | \$4,000.00            | computers                    |
| 001-630-6403 | Elections-Expenses                     | \$0.00                | \$2,000.00          | \$2,000.00            | election                     |
|              | <b>Total General Gov</b>               | <b>\$1,500.00</b>     | <b>\$4,500.00</b>   | <b>\$6,000.00</b>     |                              |
|              | <b>Debt Service</b>                    |                       |                     |                       |                              |
|              | <b>Total Debt Service</b>              | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>         |                              |
|              | <b>Capital Projects</b>                |                       |                     |                       |                              |
| 309-440-6407 | Cap Improve Pool-Eng                   | \$0.00                | \$75,000.00         | \$75,000.00           | pool                         |
| 309-440-6799 | Cap Improve Pool-Expense               | \$0.00                | \$50,000.00         | \$50,000.00           | pool                         |
|              | <b>Total Capital Projects</b>          | <b>\$0.00</b>         | <b>\$125,000.00</b> | <b>\$125,000.00</b>   |                              |
|              | <b>Enterprise Fund</b>                 |                       |                     |                       |                              |
| 600-810-6310 | Water-Equip/Repairs/Maint              | \$25,000.00           | \$30,000.00         | \$55,000.00           | repairs, Syc/Hatton replace  |
| 600-810-6407 | Water-Engineering                      | \$59,000.00           | -\$59,000.00        | \$0.00                | move to cap improve          |
| 600-810-6418 | Water-Sales Tax                        | \$26,000.00           | \$6,000.00          | \$32,000.00           | sales tax                    |
| 600-810-6499 | Water-Tests                            | \$5,000.00            | \$5,000.00          | \$10,000.00           | tests                        |
| 600-810-6599 | Water-Misc Expenses                    | \$2,500.00            | \$1,500.00          | \$4,000.00            | pump                         |
| 600-810-6780 | Water-Cap Improve                      | \$510,000.00          | -\$510,000.00       | \$0.00                | move to cap improve          |
| 602-810-6407 | Water Cap Outlay-Eng                   | \$0.00                | \$59,000.00         | \$59,000.00           | filter/distr main            |
| 602-810-6780 | Water Cap Outlay-Util Syst             | \$0.00                | \$510,000.00        | \$510,000.00          | filters/softeners            |
| 610-815-6418 | Sewer-Sales Tax                        | \$3,823.00            | \$6,000.00          | \$9,823.00            | sales tax                    |
| 610-815-6499 | Sewer-Tests                            | \$10,000.00           | \$3,000.00          | \$13,000.00           | tests                        |
| 610-815-6780 | Sewer-Cap Improve                      | \$0.00                | \$72,860.00         | \$72,860.00           | wastewater project           |
| 740-865-6379 | Storm District-Maint/Repair            | \$15,000.00           | \$10,000.00         | \$25,000.00           | storm sewers                 |
|              | <b>Total Enterprise Fund</b>           | <b>\$656,323.00</b>   | <b>\$134,360.00</b> | <b>\$790,683.00</b>   |                              |
|              | <b>Transfers Out</b>                   |                       |                     |                       |                              |
| 001-910-6910 | General Transfer Out                   | \$104,772.00          | \$15,000.00         | \$119,772.00          | equip sales                  |
| 121-910-6910 | LOST Pool Transfer Out                 | \$189,489.00          | \$125,000.00        | \$314,489.00          | pool                         |
|              | <b>Total Transfers Out</b>             | <b>\$294,261.00</b>   | <b>\$140,000.00</b> | <b>\$434,261.00</b>   |                              |
|              | <b>Total expenses</b>                  | <b>\$1,343,330.00</b> | <b>\$643,860.00</b> | <b>\$1,987,190.00</b> |                              |



**OFFICE OF AUDITOR OF STATE**  
STATE OF IOWA

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

FOR RELEASE

March 22, 2022

Contact: Ernest Ruben  
515/281-5834

Auditor of State Rob Sand today released an audit report on Dallas Center, Iowa.

**FINANCIAL HIGHLIGHTS:**

The City's receipts totaled \$8,705,841 for the year ended June 30, 2021. The receipts included \$1,186,149 of property tax, \$151,596 of tax increment financing, \$430,509 of local options sales tax, \$1,226,788 of charges for service, \$834,939 of operating grants, contributions, and restricted interest, \$39,180 of unrestricted interest on investments, \$4,783,330 of bond proceeds and \$53,351 from other general receipts.

Disbursements for the year ended June 30, 2021 totaled \$9,167,678, and included \$840,000 for a general obligation note refunding, \$690,395 for public works, \$528,344 for culture and recreation and \$371,751 for debt service. Also, disbursements for business type activities totaled \$4,485,281.

**AUDIT FINDINGS:**

Sand reported two findings related to the receipt and disbursement of taxpayer funds. They are found on pages 40 through 42 of this report. The findings address issues such as a lack of segregation of duties and noncompliance with Iowa Administrative Code pertaining to approval of transfers between funds. Sand provided the City with recommendations to address each of the findings.

One of the two findings discussed above is repeated from the prior year. The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the audit report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

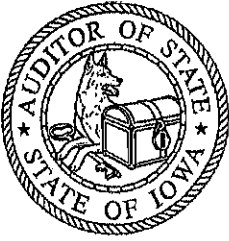
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**CITY OF DALLAS CENTER**  
**INDEPENDENT AUDITOR'S REPORTS**  
**BASIC FINANCIAL STATEMENTS**  
**SUPPLEMENTARY AND OTHER INFORMATION**  
**SCHEDULE OF FINDINGS**

**JUNE 30, 2021**

**City of Dallas Center**





**OFFICE OF AUDITOR OF STATE**  
STATE OF IOWA

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand  
Auditor of State

March 7, 2022

Officials of the City of Dallas Center  
Dallas Center, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the financial and compliance audit report for the City of Dallas Center, Iowa, for the year ended June 30, 2021. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Dallas Center throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand  
Auditor of State

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**City of Dallas Center**

**Officials**

| <u>Name</u>      | <u>Title</u>         | <u>Term Expires</u> |
|------------------|----------------------|---------------------|
| Michael Kidd     | Mayor                | Jan 2022            |
| Ryan Kluss       | Mayor Pro tem        | Jan 2024            |
| Amy Strutt       | Council Member       | Nov 2021            |
| Curtis Pion      | Council Member       | Jan 2022            |
| Danny Beyer      | Council Member       | Jan 2024            |
| Ryan Coon        | Council Member       | Jan 2024            |
| Cindy Riesselman | City Clerk/Treasurer | Indefinite          |
| Ralph R. Brown   | Attorney             | Indefinite          |



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STATE OF IOWA

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State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dallas Center, Iowa, as of and for the year ended June 30, 2021, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Basis for Modified Opinions

As permitted by the Code of Iowa, the accounting records of the City have not been audited for all prior years. Accordingly, we were unable to satisfy ourselves as to the distributions by fund of the total fund balances at July 1, 2020.

### Modified Opinions

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to verify the distribution by fund of the total fund balance at July 1, 2020, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Dallas Center as of June 30, 2021, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

### Basis of Accounting

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

### Other Matters

#### *Supplementary and Other Information*

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Other Information, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions on pages 28 through 34, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 7, 2022 on our consideration of the City of Dallas Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Dallas Center's internal control over financial reporting and compliance.



Marlys K. Gaston, CPA  
Chief Deputy Auditor of State

March 7, 2022

**City of Dallas Center**

**Basic Financial Statements**

City of Dallas Center

Cash Basis Statement of Activities and Net Position

As of and for the year ended June 30, 2021

|  | Program Receipts |                     |   |
|--|------------------|---------------------|---|
|  | Disbursements    | Charges for Service | Operating Grants, Contributions and Restricted Interest |
| <b>Functions/Programs:</b>                                   |                  |                     |   |
| Governmental activities:                                     |                  |                     |   |
| Public safety  | \$ 305,120       | 40,665              | 28,513  |
| Public works   | 690,395          | 267,969             | 282,902   |
| Health and social services                                   | 8,778            | -                   | -   |
| Culture and recreation                                       | 528,344          | 9,959               | 417,306   |
| Community and economic development                           | 47,253           | -                   | -   |
| General government   | 270,211          | 4,394               | 54,892  |
| Debt service   | 371,751          | -                   | -   |
| Capital projects   | 1,620,545        | -                   | -   |
| Total governmental activities                                | 3,842,397        | 322,987             | 783,613   |
| Business type activities:                                    |                  |                     |   |
| Water  | 1,121,074        | 484,573             | 12,793  |
| Sewer  | 3,331,953        | 362,053             | 38,477  |
| Storm district   | 32,254           | 57,175              | 56  |
| Total business type activities                               | 4,485,281        | 903,801             | 51,326  |
| Total  | \$ 8,327,678     | 1,226,788           | 834,939   |
| <b>General Receipts and Transfers:</b>                       |                  |                     |   |
| Property and other city tax levied for:                      |                  |                     |   |
| General purposes   |                  |                     |   |
| Debt service   |                  |                     |   |
| Tax increment financing                                      |                  |                     |   |
| Local option sales tax                                       |                  |                     |   |
| Grants and contributions not restricted to specific purposes |                  |                     |   |
| Unrestricted interest on investments                         |                  |                     |   |
| Note proceeds  |                  |                     |   |
| Miscellaneous  |                  |                     |   |
| General obligation refunding                                 |                  |                     |   |
| Transfers  |                  |                     |   |
| Total general receipts and transfers                         |                  |                     |   |
| Change in cash basis net position                            |                  |                     |   |
| Cash basis net position beginning of year                    |                  |                     |   |
| Cash basis net position end of year                          |                  |                     |   |
| <b>Cash Basis Net Position</b>                               |                  |                     |   |
| Restricted:  |                  |                     |   |
| Nonexpendable:   |                  |                     |   |
| Bequest  |                  |                     |   |
| Expendable:  |                  |                     |   |
| Streets  |                  |                     |   |
| Local option sales tax                                       |                  |                     |   |
| Debt service   |                  |                     |   |
| Capital projects   |                  |                     |   |
| Other purposes   |                  |                     |   |
| Unrestricted   |                  |                     |   |
| <b>Total cash basis net position</b>                         |                  |                     |   |
| See notes to financial statements.                           |                  |                     |   |



Net (Disbursements) Receipts and  
Changes in Cash Basis Net Position

| Governmental<br>Activities | Business Type<br>Activities | Total       |
|----------------------------|-----------------------------|-------------|
| (235,942)                  | -                           | (235,942)   |
| (139,524)                  | -                           | (139,524)   |
| (8,778)                    | -                           | (8,778)     |
| (101,079)                  | -                           | (101,079)   |
| (47,253)                   | -                           | (47,253)    |
| (210,925)                  | -                           | (210,925)   |
| (371,751)                  | -                           | (371,751)   |
| (1,620,545)                | -                           | (1,620,545) |
| (2,735,797)                | -                           | (2,735,797) |
| -                          | (623,708)                   | (623,708)   |
| -                          | (2,931,423)                 | (2,931,423) |
| -                          | 24,977                      | 24,977      |
| -                          | (3,530,154)                 | (3,530,154) |
| (2,735,797)                | (3,530,154)                 | (6,265,951) |
| 926,305                    | -                           | 926,305     |
| 259,844                    | -                           | 259,844     |
| 151,596                    | -                           | 151,596     |
| 430,509                    | -                           | 430,509     |
| 37,601                     | -                           | 37,601      |
| 39,179                     | -                           | 39,179      |
| 870,000                    | 3,913,330                   | 4,783,330   |
| -                          | 15,750                      | 15,750      |
| (840,000)                  | -                           | (840,000)   |
| (124,000)                  | 124,000                     | -           |
| 1,751,034                  | 4,053,080                   | 5,804,114   |
| (984,763)                  | 522,926                     | (461,837)   |
| 4,181,003                  | 839,818                     | 5,020,821   |
| \$ 3,196,240               | 1,362,744                   | 4,558,984   |
| \$ 22,000                  | -                           | 22,000      |
| 149,909                    | -                           | 149,909     |
| 605,595                    | -                           | 605,595     |
| 61,542                     | 552,287                     | 613,829     |
| 315,473                    | -                           | 315,473     |
| 693,613                    | -                           | 693,613     |
| 1,348,108                  | 810,457                     | 2,158,565   |
| \$ 3,196,240               | 1,362,744                   | 4,558,984   |

City of Dallas Center

Statement of Cash Receipts, Disbursements  
and Changes in Cash Balances  
Governmental Funds

As of and for the year ended June 30, 2021

|  | Special Revenue     |                   |                        |
|--|---------------------|-------------------|------------------------|
|  | General             | Employee Benefits | Local Option Sales Tax |
| <b>Receipts:</b>   |                     |                   |                        |
| Property tax   | \$ 767,325          | 152,626           | -                      |
| Local option sales tax                                     | -                   | -                 | 430,509                |
| Tax increment financing                                    | -                   | -                 | -                      |
| Other city tax   | 4,171               | 839               | -                      |
| Licenses and permits                                       | 42,334              | -                 | -                      |
| Use of money and property                                  | 34,252              | 110               | 4,904                  |
| Intergovernmental  | 104,250             | 3,442             | -                      |
| Charges for service  | 280,653             | -                 | -                      |
| Miscellaneous  | 62,902              | -                 | -                      |
| <b>Total receipts</b>                                      | <b>1,295,887</b>    | <b>157,017</b>    | <b>435,413</b>         |
| <b>Disbursements:</b>                                      |                     |                   |                        |
| <b>Operating:</b>  |                     |                   |                        |
| Public safety  | 241,198             | 63,922            | -                      |
| Public works   | 435,994             | 49,961            | -                      |
| Health and social services                                 | 8,778               | -                 | -                      |
| Culture and recreation                                     | 343,066             | 55,693            | -                      |
| Community and economic development                         | 47,253              | -                 | -                      |
| General government   | 228,971             | 41,240            | -                      |
| Debt service   | -                   | -                 | -                      |
| Capital projects   | -                   | -                 | -                      |
| <b>Total disbursements</b>                                 | <b>1,305,260</b>    | <b>210,816</b>    | <b>-</b>               |
| Excess (deficiency) of receipts over (under) disbursements | (9,373)             | (53,799)          | 435,413                |
| <b>Other financing sources (uses):</b>                     |                     |                   |                        |
| General obligation note proceeds                           | 19,870              | -                 | -                      |
| Transfers in   | 15,652              | 64,625            | -                      |
| Transfers out  | (1,000)             | -                 | (329,250)              |
| General obligation refunding                               | -                   | -                 | -                      |
| <b>Total other financing sources (uses)</b>                | <b>34,522</b>       | <b>64,625</b>     | <b>(329,250)</b>       |
| Change in cash balances                                    | 25,149              | 10,826            | 106,163                |
| Cash balances beginning of year                            | 1,322,959           | 51,687            | 499,432                |
| Cash balances end of year                                  | \$ 1,348,108        | 62,513            | 605,595                |
| <b>Cash Basis Fund Balances</b>                            |                     |                   |                        |
| Nonspendable - bequest                                     | \$ -                | -                 | -                      |
| <b>Restricted for:</b>                                     |                     |                   |                        |
| Streets  | -                   | -                 | -                      |
| Local option sales tax                                     | -                   | -                 | 605,595                |
| Debt service   | -                   | -                 | -                      |
| Capital projects   | -                   | -                 | -                      |
| Other purposes   | -                   | 62,513            | -                      |
| <b>Assigned for:</b>                                       |                     |                   |                        |
| Fire truck   | 329,173             | -                 | -                      |
| Library purposes   | 6,263               | -                 | -                      |
| Street cuts  | 12,803              | -                 | -                      |
| Public safety purposes                                     | 786                 | -                 | -                      |
| Equipment  | 206,845             | -                 | -                      |
| Unassigned   | 792,238             | -                 | -                      |
| <b>Total cash basis fund balances</b>                      | <b>\$ 1,348,108</b> | <b>62,513</b>     | <b>605,595</b>         |

See notes to financial statements.

| Burnett<br>Recreation | Burnett<br>Library | Debt<br>Service | Capital<br>Projects | Nonmajor  | Total       |
|-----------------------|--------------------|-----------------|---------------------|-----------|-------------|
| -                     | -                  | 259,843         | -                   | -         | 1,179,794   |
| -                     | -                  | -               | -                   | -         | 430,509     |
| -                     | -                  | -               | -                   | 151,596   | 151,596     |
| -                     | -                  | 1,345           | -                   | -         | 6,355       |
| -                     | -                  | -               | -                   | -         | 42,334      |
| 11,119                | 627                | 595             | 1,833               | 11,398    | 64,838      |
| -                     | -                  | 5,518           | -                   | 242,902   | 356,112     |
| -                     | -                  | -               | -                   | -         | 280,653     |
| -                     | -                  | -               | 376,541             | -         | 439,443     |
| 11,119                | 627                | 267,301         | 378,374             | 405,896   | 2,951,634   |
| -                     | -                  | -               | -                   | -         | 305,120     |
| -                     | -                  | -               | -                   | 204,440   | 690,395     |
| -                     | -                  | -               | -                   | -         | 8,778       |
| 35,954                | 93,631             | -               | -                   | -         | 528,344     |
| -                     | -                  | -               | -                   | -         | 47,253      |
| -                     | -                  | -               | -                   | -         | 270,211     |
| -                     | -                  | 371,751         | -                   | -         | 371,751     |
| -                     | -                  | -               | 1,620,545           | -         | 1,620,545   |
| 35,954                | 93,631             | 371,751         | 1,620,545           | 204,440   | 3,842,397   |
| (24,835)              | (93,004)           | (104,450)       | (1,242,171)         | 201,456   | (890,763)   |
| -                     | -                  | 850,130         | -                   | -         | 870,000     |
| -                     | -                  | 107,624         | 1,242,171           | -         | 1,430,072   |
| -                     | (682,171)          | -               | -                   | (541,651) | (1,554,072) |
| -                     | -                  | (840,000)       | -                   | -         | (840,000)   |
| -                     | (682,171)          | 117,754         | 1,242,171           | (541,651) | (94,000)    |
| (24,835)              | (775,175)          | 13,304          | -                   | (340,195) | (984,763)   |
| 648,907               | 775,175            | 43,298          | -                   | 839,545   | 4,181,003   |
| 624,072               | -                  | 56,602          | -                   | 499,350   | 3,196,240   |
| -                     | -                  | -               | -                   | 22,000    | 22,000      |
| -                     | -                  | -               | -                   | 149,909   | 149,909     |
| -                     | -                  | -               | -                   | -         | 605,595     |
| -                     | -                  | 56,602          | -                   | 4,940     | 61,542      |
| -                     | -                  | -               | -                   | 315,473   | 315,473     |
| 624,072               | -                  | -               | -                   | 7,028     | 693,613     |
| -                     | -                  | -               | -                   | -         | 329,173     |
| -                     | -                  | -               | -                   | -         | 6,263       |
| -                     | -                  | -               | -                   | -         | 12,803      |
| -                     | -                  | -               | -                   | -         | 786         |
| -                     | -                  | -               | -                   | -         | 206,845     |
| -                     | -                  | -               | -                   | -         | 792,238     |
| 624,072               | -                  | 56,602          | -                   | 499,350   | 3,196,240   |

**City of Dallas Center**

City of Dallas Center

Statement of Cash Receipts, Disbursements  
and Changes in Cash Balances  
Proprietary Funds

As of and for the year ended June 30, 2021

|  | Enterprise |             |                | Total       |
|--|------------|-------------|----------------|-------------|
|  | Water      | Sewer       | Storm District |             |
| Operating receipts:  |            |             |                |             |
| Charges for service  | \$ 484,573 | 398,959     | 57,175         | 940,707     |
| Operating disbursements:                                     |            |             |                |             |
| Governmental activities:                                     |            |             |                |             |
| Business type activities                                     | 301,959    | 196,714     | 13,526         | 512,199     |
| Excess of operating receipts<br>over operating disbursements | 182,614    | 202,245     | 43,649         | 428,508     |
| Non-operating receipts (disbursements):                      |            |             |                |             |
| Interest on investments                                      | 1,915      | 1,571       | 56             | 3,542       |
| Miscellaneous  | 25,278     | 1,350       | -              | 26,628      |
| General obligation note proceeds                             | -          | 951,470     | -              | 951,470     |
| Sewer revenue note proceeds                                  | -          | 2,046,860   | -              | 2,046,860   |
| Water revenue note proceeds                                  | 915,000    | -           | -              | 915,000     |
| Debt service   | (481,024)  | (105,652)   | -              | (586,676)   |
| Capital projects   | (338,091)  | (3,029,587) | (18,728)       | (3,386,406) |
| Net non-operating receipts (disbursements)                   | 123,078    | (133,988)   | (18,672)       | (29,582)    |
| Excess of receipts over disbursements                        | 305,692    | 68,257      | 24,977         | 398,926     |
| Transfers in   | 1,000      | 140,000     | -              | 141,000     |
| Transfers out  | (6,000)    | (6,000)     | (5,000)        | (17,000)    |
| Change in cash balances                                      | 300,692    | 202,257     | 19,977         | 522,926     |
| Cash balances beginning of year                              | 551,113    | 270,522     | 18,183         | 839,818     |
| Cash balances end of year                                    | \$ 851,805 | 472,779     | 38,160         | 1,362,744   |
| <b>Cash Basis Fund Balances</b>                              |            |             |                |             |
| Restricted for debt service                                  | \$ -       | 15,484      | -              | 15,484      |
| Restricted for capital outlay                                | 915,000    |             |                |             |
| Unrestricted   | (63,195)   | 457,295     | 38,160         | 432,260     |
| Total cash basis fund balances                               | \$ 851,805 | 472,779     | 38,160         | 1,362,744   |

See notes to financial statements.

City of Dallas Center

Notes to Financial Statements

June 30, 2021

**(1) Summary of Significant Accounting Policies**

The City of Dallas Center is a political subdivision of the State of Iowa located in Dallas County. It was first incorporated in 1880 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens, including public safety, public works, health and social services, culture and recreation, community and economic development and general government services. The City also provides water and sewer utilities for its citizens.

**A. Reporting Entity**

For financial reporting purposes, the City of Dallas Center has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the City. The City has no component units which meet the Governmental Accounting Standards Board criteria.

**Jointly Governed Organizations**

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Dallas County Assessor's Conference Board, Dallas County Emergency Management Commission and Dallas County Joint 911 Service Board.

**B. Basis of Presentation**

**Government-wide Financial Statement** – The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental receipts are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories:

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

Expendable restricted net position results when constraints placed on the use of cash balances are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

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

Fund Financial Statements – Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

The General Fund is the general operating fund of the City. All general tax receipts from general and emergency levies and other receipts not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating disbursements, the fixed charges and the capital improvement costs not paid from other funds.

**Special Revenue:**

The Employee Benefits Fund is used to account for the employee benefits property tax levy for the payment of employee benefits.

The Local Options Sales Tax Fund is used to account for the receipts from the tax authorized by referendum and used for property tax relief and utility services relief.

The Burnett Recreation Fund is used to account for interest earned off the Burnett Trust for recreational purposes.

The Burnett Library Fund is used to account for interest earned off the Burnett Trust for library purposes.

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

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities with the exception of those financed through Enterprise Funds.

The City reports the following major proprietary funds:

The Enterprise, Water Fund accounts for the operation and maintenance of the City's water system.

The Enterprise, Sewer Fund accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

The Enterprise, Storm District accounts for the operation and maintenance of the City's storm sewer system.

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general receipts.

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

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Property Taxes and Governmental Cash Basis Fund Balances

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

Property tax revenues recognized in the governmental funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2019 assessed property valuations; is for the tax accrual period July 1, 2020 through June 30, 2021 and reflects tax asking contained in the budget certified to the City Council in March 2020.

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable – Amounts which cannot be spent because they are legally or contractually required to be maintained intact.

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

Assigned – Amounts the City Council intends to use for specific purposes.

Unassigned – All amounts not included in the preceding classifications.



E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2021, disbursements did not exceed the amounts budgeted by function.

(2) **Cash and Pooled Investments**

The City's deposits in banks at June 30, 2021 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

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

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) **Notes Payable**

A summary of changes in notes payable for the year ended June 30, 2021 is as follows:

|  | Beginning Balances | Increases | Decreases | Ending Balances | Due Within One Year |
|--|--------------------|-----------|-----------|-----------------|---------------------|
| Governmental activities:               |                    |           |           |                 |                     |
| General obligation notes               | \$ 3,520,000       | 1,827,170 | 1,109,000 | 4,238,170       | 207,000             |
| Business type activities:              |                    |           |           |                 |                     |
| Water revenue notes                    | \$ 471,000         | 915,000   | 471,000   | 915,000         | 110,000             |
| Sewer revenue notes - direct borrowing | 978,140            | 2,046,860 | 56,000    | 2,969,000       | 74,000              |
| Business-type activities total         | \$ 1,449,140       | 2,961,860 | 527,000   | 3,884,000       | 184,000             |

General Obligation Notes

A summary of the City's June 30, 2021 general obligation notes payable is as follows:

| Year Ending June 30, | Stormwater District |              |          | Streets        |            |          | Total        |          |           |
|----------------------|---------------------|--------------|----------|----------------|------------|----------|--------------|----------|-----------|
|                      | Interest Rates      | Principal    | Interest | Interest Rates | Principal  | Interest | Principal    | Interest | Total     |
| 2022                 | 1.75%               | \$ 145,000   | 70,795   | 1.90%          | \$ 62,000  | 14,592   | \$ 207,000   | 85,387   | 292,387   |
| 2023                 | 1.75                | 145,000      | 68,258   | 1.90           | 66,000     | 13,414   | 211,000      | 81,672   | 292,672   |
| 2024                 | 2.00                | 150,000      | 65,720   | 1.90           | 65,000     | 12,160   | 215,000      | 77,880   | 292,880   |
| 2025                 | 2.00                | 150,000      | 62,720   | 1.90           | 69,000     | 10,925   | 219,000      | 73,645   | 292,645   |
| 2026                 | 2.50                | 150,000      | 59,720   | 1.90           | 73,000     | 9,614    | 223,000      | 69,334   | 292,334   |
| 2027-2031            | 2.50-3.00           | 705,000      | 240,650  | 1.90           | 433,000    | 25,574   | 1,138,000    | 266,224  | 1,404,224 |
| 2032-2036            | 3.00-3.30           | 1,115,000    | 110,445  | -              | -          | -        | 1,115,000    | 110,445  | 1,225,445 |
| Total                |                     | \$ 2,560,000 | 678,308  |                | \$ 768,000 | 86,279   | \$ 3,328,000 | 764,587  | 4,092,587 |

On December 22, 2016, the City issued \$3,000,000 of general obligation capital loan notes with interest rates ranging from 1.20 to 3.30% per annum. The notes were issued for storm district improvements. During the year ended June 30, 2021, the City paid \$120,000 of principal and \$72,535 of interest on the notes.

On June 5, 2020, the City entered into a State Revolving Fund loan and disbursement agreement with the Iowa Finance Authority (IFA) for the issuance of up to \$1,140,000 of general obligation capital loan notes with interest at 1.75% per annum. The notes were issued pursuant to the provisions of Chapters 384.24A and 384.83 of the Code of Iowa for the purpose of financing all or part of the construction of certain wastewater treatment facilities. The City will draw down funds from IFA upon request to reimburse the City for costs as they are incurred. During the year ended June 30, 2021, the City drew down \$951,470 of the authorized amount. An initiation fee of \$5,700 (0.5% of the authorized borrowing) was charged by IFA. The initiation fee was withheld from the first proceeds of the general obligation capital loan notes drawn by the City. As of 6/30/21, a final repayment schedule had not yet been adopted. The agreement also requires the City to annually pay a .25% servicing fee on the outstanding principal balance. During the year ended June 30, 2021, the City paid principal of \$47,000 and interest of \$6,842, leaving a principal balance of \$910,170 at June 30, 2021.

On September 24, 2020, the City issued \$870,000 of general obligation refunding capital loan notes with an interest rate of 1.90% per annum. The notes were issued for refunding the Series 2011 general obligation capital loan notes. During the year ended June 30, 2021, the City paid \$102,000 of principal and \$11,341 of interest on the notes.

Revenue Notes

| Year<br>Ending<br>June 30, | Sewer - Direct Borrowing |              |          | Water                |            |          |
|----------------------------|--------------------------|--------------|----------|----------------------|------------|----------|
|                            | Issued Jan 24, 2020      |              |          | Issued June 30, 2021 |            |          |
|                            | Interest<br>Rates        | Principal    | Interest | Interest<br>Rates    | Principal  | Interest |
| 2022                       | 1.75%                    | \$ 74,000    | 51,958   | 0.75%                | \$ 110,000 | 9,302    |
| 2023                       | 1.75                     | 102,000      | 50,662   | 0.85                 | 112,000    | 9,292    |
| 2024                       | 1.75                     | 140,000      | 48,877   | 0.95                 | 112,000    | 8,341    |
| 2025                       | 1.75                     | 142,000      | 46,427   | 1.05                 | 114,000    | 7,276    |
| 2026                       | 1.75                     | 145,000      | 43,943   | 1.15                 | 114,000    | 6,080    |
| 2027-2031                  | 1.75                     | 770,000      | 180,600  | 1.25-1.45            | 353,000    | 9,813    |
| 2032-2036                  | 1.75                     | 851,000      | 110,478  |                      | -          | -        |
| 2037-2040                  | 1.75                     | 745,000      | 32,918   |                      | -          | -        |
| Total                      |                          | \$ 2,969,000 | 565,863  |                      | \$ 915,000 | 50,104   |

| Year<br>Ending<br>June 30, | Total        |          |           |
|----------------------------|--------------|----------|-----------|
|                            | Principal    | Interest | Total     |
| 2022                       | \$ 184,000   | 61,260   | 245,260   |
| 2023                       | 214,000      | 59,954   | 273,954   |
| 2024                       | 252,000      | 57,218   | 309,218   |
| 2025                       | 256,000      | 53,703   | 309,703   |
| 2026                       | 259,000      | 50,023   | 309,023   |
| 2027-2031                  | 1,123,000    | 190,413  | 1,313,413 |
| 2032-2036                  | 851,000      | 110,478  | 961,478   |
| 2037-2040                  | 745,000      | 32,918   | 777,918   |
| Total                      | \$ 3,884,000 | 615,967  | 4,499,967 |

On January 24, 2020 the City entered into a State Revolving Fund loan and disbursement agreement with the Iowa Finance Authority (IFA) for the issuance of up to \$3,025,000 of sewer revenue notes with interest at 1.75% per annum. During the year ended June 30, 2021, the City drew down \$2,046,860 of the authorized amount. The total amount borrowed by the City at June 30, 2021 was \$3,025,000. The agreement also requires the City to annually pay a .25% servicing fee on the outstanding principal balance. The notes were issued pursuant to the provisions of Chapters 384.24A and 384.83 of the Code of Iowa for the purpose of providing financing for the construction of improvements to the sewer treatment plant. During the year ended June 30, 2021, the City paid principal of \$56,000 and interest of \$43,446 on the notes.

The City has pledged future sewer customer receipts, net of specified operating, disbursements, to repay \$3,025,000 of sewer revenue notes issued in January 2020. The notes are payable solely from sewer customer net receipts. Annual principal and interest payments on the notes are expected to require 60% of net receipts. The total principal and interest remaining to be paid on the notes is \$3,534,863. For the current year, principal and interest paid and total customer net receipts were \$99,446 and \$165,339, respectively.

On June 30, 2021, the City issued \$915,000 of water revenue notes to provide financing for the construction of water main extensions. The notes bear interest at rates ranging from 0.75% to 1.45%, per annum, and mature in 2029. During the year ended June 30, 2021, the City made no principal or interest payments on the water revenue notes.

The City has pledged future water customer receipts, net of specified operating disbursements, to repay the \$915,000 of water revenue notes issued in June 2021. The notes are payable solely from water customer net receipts. Annual principal and interest payments on the notes are expected to require 65% of net receipts. The total principal and interest remaining to be paid on the notes is \$965,104. For the current year, no principal or interest was paid on the notes and total customer net receipts were \$182,614.

The resolutions providing for the issuance of the water and sewer revenue notes include the following provisions:

- (a) The notes will only be redeemed from the future earnings of the enterprise activity and the note holders hold a lien on the future earnings of the funds.
- (b) Sufficient monthly transfers shall be made to separate water and sewer revenue note sinking accounts within the Enterprise Funds for the purpose of making the note principal and interest payments when due.
- (c) The required amount to be transferred to the water and sewer revenue bond sinking accounts in any month shall be an amount equal to 1/6<sup>th</sup> of the installment of interest coming due, plus 1/12<sup>th</sup> of the installment of principal coming due. These accounts are restricted for the purpose of paying for any additional improvements, extensions or repairs to the system.
- (d) All funds remaining after the payment of all maintenance and operating expenses and the transfers to the restricted accounts noted above can be used to retire any subordinate obligations and then can be used for any lawful purpose.

#### **(4) Pension Plan**

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

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

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

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

Protection occupation members may retire at normal retirement age, which is generally age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

The formula used to calculate a protection occupation member's monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for more than 22 years of service but not more than 30 years of service.
- The member's highest three-year average salary.

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

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

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

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

In fiscal year 2021, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.41% of covered payroll and the City contributed 9.61% of covered payroll, for a total rate of 16.02%.

The City’s contributions to IPERS for the year ended June 30, 2021 totaled \$39,623.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2021, the City reported a liability of \$346,988 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2020, the City’s proportion was 0.004939%, which was a decrease of 0.000059% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled \$53,330, \$38,186 and \$8,225, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2020 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

| Asset Class              | Asset Allocation | Long-Term Expected Real Rate of Return |
|--------------------------|------------------|--|
| Domestic equity          | 22.0%            | 4.43%                                  |
| International equity     | 17.5             | 5.15                                   |
| Global smart beta equity | 6.0              | 4.87                                   |
| Core plus fixed income   | 28.0             | (0.29)                                 |
| Public credit            | 4.0              | 2.29                                   |
| Cash                     | 1.0              | (0.78)                                 |
| Private equity           | 11.0             | 6.54                                   |
| Private real assets      | 7.5              | 4.48                                   |
| Private credit           | 3.0              | 3.11                                   |
| Total                    | 100.0%           |  |

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

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

|   | 1% Decrease (6.00%) | Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|---------------------|-----------------------|---------------------|
| City's proportionate share of the net pension liability | \$ 579,028          | 346,988               | 152,425             |

IPERS' Fiduciary Net Position – Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at [www.ipers.org](http://www.ipers.org).

**(5) Compensated Absences**

City employees accumulate a limited amount of earned but unused vacation, compensatory and sick leave hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation, compensatory time and sick leave payable to employees at June 30, 2021, primarily relating to the General Fund, is as follows:

| Type of Benefit | Amount           |
|-----------------|------------------|
| Vacation        | \$ 16,000        |
| Comp time       | 4,000            |
| Personal        | 1,000            |
| Total           | <u>\$ 21,000</u> |

This liability has been computed based on rates of pay in effect at June 30, 2021.

**(6) Interfund Transfers**

The detail of interfund transfers for the year ended June 30, 2021 is as follows:

| Transfer to       | Transfer from               | Amount              |
|-------------------|-----------------------------|---------------------|
| General           | Special Revenue:            |                     |
|                   | Tax Increment Financing     | \$ 3,652            |
|                   | Enterprise:                 |                     |
|                   | Water                       | 6,000               |
|                   | Sewer                       | 6,000               |
|                   |                             | <u>15,652</u>       |
| Special Revenue:  | Special Revenue:            |                     |
| Employee Benefits | Local Option Sales Tax      | <u>64,625</u>       |
| Debt Service      | Special Revenue:            |                     |
|                   | Road Use Tax                | 25,000              |
|                   | Local Options Sales Tax     | 64,625              |
|                   | Tax Increment Financing     | 12,999              |
|                   | Enterprise:                 |                     |
|                   | Storm District              | 5,000               |
|                   |                             | <u>107,624</u>      |
| Capital Projects  | Special Revenue:            |                     |
|                   | Local Options Sales Tax     | 200,000             |
|                   | Burnett Library             | 682,171             |
|                   | Burnett Capital Improvement | 360,000             |
|                   |                             | <u>1,242,171</u>    |
| Enterprise:       | General                     |                     |
| Water             |                             | <u>1,000</u>        |
| Enterprise:       | Special Revenue:            |                     |
| Sewer             | Tax Increment Financing     | <u>140,000</u>      |
| Total             |                             | <u>\$ 1,571,072</u> |

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

**(7) Internal Loans**

During the year ended June 30, 2020, the City approved an internal loan of \$3,652 from the General Fund to pay for Dallas County development alliance costs. The loan is to be repaid without interest from the Special Revenue, Urban Renewal Tax Increment Fund. During the year ended June 30, 2021, the Special Revenue, Urban Renewal Tax Increment Fund repaid \$3,652 to the General Fund. At June 30, 2021, the full amount of the internal loan has been repaid.

During the year ended June 30, 2020, the City approved an internal loan of \$255,564 from the Enterprise, Sewer Fund to pay the expenses of the Fair View sewer project. The loan is to be repaid without interest from the Special Revenue, Urban Renewal Tax Increment Fund. During the year ended June 30, 2021, the Special Revenue, Urban Renewal Tax Increment Fund repaid \$140,000 to the Enterprise, Sewer Fund. At June 30, 2021, the remaining balance of the internal loan is \$45,564.

**(8) Risk Management**

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**(9) Development Agreement**

In November 2008, the City issued \$7,000,000 of revenue bonds for the purpose of lending the proceeds to the Young Men's Christian Association (YMCA) of Greater Des Moines, Iowa. The proceeds were used for constructing, improving and equipping a new YMCA facility in Waukee, Iowa. The bonds are payable solely from YMCA revenues and do not constitute a liability of the City.

**(10) Tax Abatements**

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax receipts to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. Additionally, the City provides tax abatements for urban revitalization projects under Chapter 404 of the Code of Iowa. For these types of projects, the City will abate up to \$75,000 of assessed value of a property for the revitalized portion of taxes upon prior approval of the City Council. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2021, \$26,192 of property tax was diverted from the City under the urban revitalization projects.



**(11) COVID-19**

In March 2020, the COVID-19 outbreak was declared a global pandemic. The disruption to businesses across a range of industries in the United States continues to evolve. The full impact to local, regional and national economies, including that of the City of Dallas Center, remains uncertain.

To date, the outbreak has not created a material disruption to the operations of the City of Dallas Center. However, the extent of the financial impact of COVID-19 will depend on future developments, including the spread of the virus, duration and timing of the economic recovery. Due to these uncertainties, management cannot reasonably estimate the potential impact to the City of Dallas Center.

**(12) Prospective Accounting Change**

Governmental Accounting Standards Board has issued Statement No. 87, Leases. This statement will be implemented for the fiscal year ending June 30, 2022. The revised requirements of this statement require reporting of certain potentially significant lease liabilities that are not currently reported.

**City of Dallas Center**

**Other Information**

City of Dallas Center  
 Budgetary Comparison Schedule  
 of Receipts, Disbursements, and Changes in Balances --  
 Budget and Actual – All Governmental Funds and Proprietary Funds

Other Information

Year ended June 30, 2021

|   | Governmental<br>Funds<br>Actual | Proprietary<br>Funds<br>Actual | Total       |
|---|---------------------------------|--------------------------------|-------------|
| <b>Receipts:</b>  |                                 |                                |             |
| Property tax  | \$ 1,179,794                    | -                              | 1,179,794   |
| Tax increment financing                                       | 151,596                         | -                              | 151,596     |
| Other city tax  | 436,864                         | -                              | 436,864     |
| Licenses and permits  | 42,334                          | -                              | 42,334      |
| Use of money and property                                     | 64,838                          | 3,542                          | 68,380      |
| Intergovernmental   | 356,112                         | -                              | 356,112     |
| Charges for service   | 280,653                         | 903,801                        | 1,184,454   |
| Miscellaneous   | 439,443                         | 63,534                         | 502,977     |
| Total receipts  | 2,951,634                       | 970,877                        | 3,922,511   |
| <b>Disbursements:</b>   |                                 |                                |             |
| Public safety   | 305,120                         | -                              | 305,120     |
| Public works  | 690,395                         | -                              | 690,395     |
| Health and social services                                    | 8,778                           | -                              | 8,778       |
| Culture and recreation  | 528,344                         | -                              | 528,344     |
| Community and economic development                            | 47,253                          | -                              | 47,253      |
| General government  | 270,211                         | -                              | 270,211     |
| Debt service  | 371,751                         | -                              | 371,751     |
| Capital projects  | 1,620,545                       | -                              | 1,620,545   |
| Business type activities                                      | -                               | 4,485,281                      | 4,485,281   |
| Total disbursements   | 3,842,397                       | 4,485,281                      | 8,327,678   |
| Excess (deficiency) of receipts<br>over (under) disbursements | (890,763)                       | (3,514,404)                    | (4,405,167) |
| Other financing sources, net                                  | (94,000)                        | 4,037,330                      | 3,943,330   |
| Change in balances  | (984,763)                       | 522,926                        | (461,837)   |
| Balances beginning of year                                    | 4,181,003                       | 839,818                        | 5,020,821   |
| Balances end of year  | \$ 3,196,240                    | 1,362,744                      | 4,558,984   |

See accompanying independent auditor's report.

| Budgeted Amounts |                  | Final to         |
|------------------|------------------|------------------|
| Original         | Final            | Total            |
|                  |                  | Variance         |
| 1,153,619        | 1,153,619        | 26,175           |
| 150,000          | 150,000          | 1,596            |
| 368,457          | 368,457          | 68,407           |
| 33,150           | 33,150           | 9,184            |
| 89,178           | 89,178           | (20,798)         |
| 289,802          | 289,802          | 66,310           |
| 1,122,674        | 1,122,674        | 61,780           |
| 20,900           | 642,960          | (139,983)        |
| <u>3,227,780</u> | <u>3,849,840</u> | <u>72,671</u>    |
| 354,623          | 354,623          | 49,503           |
| 612,726          | 725,126          | 34,731           |
| 8,000            | 14,000           | 5,222            |
| 1,702,932        | 641,905          | 113,561          |
| 53,250           | 53,250           | 5,997            |
| 265,412          | 301,412          | 31,201           |
| 385,645          | 385,895          | 14,144           |
| -                | 1,717,446        | 96,901           |
| <u>4,375,752</u> | <u>5,436,452</u> | <u>951,171</u>   |
| <u>7,758,340</u> | <u>9,630,109</u> | <u>1,302,431</u> |
| (4,530,560)      | (5,780,269)      | 1,375,102        |
| <u>3,100,200</u> | <u>4,420,000</u> | <u>(476,670)</u> |
| (1,430,360)      | (1,360,269)      | 898,432          |
| <u>4,343,415</u> | <u>4,343,415</u> | <u>677,406</u>   |
| <u>2,913,055</u> | <u>2,983,146</u> | <u>1,575,838</u> |

City of Dallas Center

Notes to Other Information – Budgetary Reporting

June 30, 2021

The budgetary comparison is presented in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Funds and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments increased budgeted disbursements by \$1,871,769. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2021, disbursements did not exceed the amounts budgeted by function.

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City of Dallas Center

Schedule of the City's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System  
For the Last Two Years\*  
(In Thousands)

Other Information

|  | 2021      | 2020      |
|--|-----------|-----------|
| City's proportion of the net pension liability   | 0.004939% | 0.004998% |
| City's proportionate share of the net pension liability  | \$ 347    | 289       |
| City's covered payroll   | \$ 395    | 382       |
| City's proportionate share of the net pension liability as a percentage of its covered payroll | 87.85%    | 75.65%    |
| IPERS' net position as a percentage of the total pension liability                             | 82.90%    | 85.45%    |

\* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

**Note:** GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for which those years for information is available.

See accompanying independent auditor's report.

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City of Dallas Center

Schedule of City Contributions

Iowa Public Employees' Retirement System  
For the Last Ten Years  
(In Thousands)

Other Information

|   | 2021   | 2020  | 2019  | 2018  |
|---|--------|-------|-------|-------|
| Statutorily required contribution                                     | \$ 40  | 37    | 36    | 32    |
| Contributions in relation to the<br>statutorily required contribution | (40)   | (37)  | (36)  | (32)  |
| Contribution deficiency (excess)                                      | \$ -   | -     | -     | -     |
| City's covered payroll  | \$ 420 | 395   | 382   | 358   |
| Contributions as a percentage of<br>covered payroll                   | 9.52%  | 9.37% | 9.42% | 8.94% |

\* Amounts reported do not agree with calculated amounts due to rounding required contributions and covered payroll to nearest thousandth.

See accompanying independent auditor's report.



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| 2017  | 2016  | 2015  | 2014  | 2013  | 2012  |
|-------|-------|-------|-------|-------|-------|
| 36    | 34    | 27    | 27    | 25    | 23    |
| (36)  | (34)  | (27)  | (27)  | (25)  | (23)  |
| -     | -     | -     | -     | -     | -     |
| 392   | 371   | 302   | 297   | 289   | 280   |
| 9.18% | 9.16% | 8.94% | 9.09% | 8.65% | 8.21% |

City of Dallas Center

Notes to Other Information – Pension Liability

Year ended June 30, 2021

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

**Supplementary Information**

City of Dallas Center

Schedule of Cash Receipts, Disbursements  
and Changes in Cash Balances  
Nonmajor Governmental Funds

As of and for the year ended June 30, 2021

|  | Special Revenue    |                                   |                                   |
|--|--------------------|-----------------------------------|-----------------------------------|
|  | Road<br>Use<br>Tax | Urban<br>Renewal<br>Tax Increment | Burnett<br>Capital<br>Improvement |
| Receipts:                                |                    |                                   |                                   |
| Tax increment financing                  | \$ -               | 151,596                           | -                                 |
| Use of money and property                | -                  | 67                                | 10,861                            |
| Intergovernmental                        | 242,902            | -                                 | -                                 |
| Total receipts                           | 242,902            | 151,663                           | 10,861                            |
| Disbursements:                           |                    |                                   |                                   |
| Operating:                               |                    |                                   |                                   |
| Public works                             | 204,440            | -                                 | -                                 |
| Excess of receipts<br>over disbursements | 38,462             | 151,663                           | 10,861                            |
| Other financing uses:                    |                    |                                   |                                   |
| Transfers out                            | (25,000)           | (156,651)                         | (360,000)                         |
| Change in cash balances                  | 13,462             | (4,988)                           | (349,139)                         |
| Cash balances beginning of year          | 136,447            | 9,928                             | 664,612                           |
| Cash balances end of year                | \$ 149,909         | 4,940                             | 315,473                           |
| <b>Cash Basis Fund Balances</b>          |                    |                                   |                                   |
| Nonspendable - bequest                   | \$ -               | -                                 | -                                 |
| Restricted for:                          |                    |                                   |                                   |
| Streets                                  | 149,909            | -                                 | -                                 |
| Debt service                             | -                  | 4,940                             | -                                 |
| Capital projects                         | -                  | -                                 | 315,473                           |
| Other purposes                           | -                  | -                                 | -                                 |
| Total cash basis fund balances           | \$ 149,909         | 4,940                             | 315,473                           |

See accompanying independent auditor's report.

| Permanent                      |                                |  |           |
|--------------------------------|--------------------------------|--|-----------|
| Burnett<br>Charitable<br>Books | Burnett<br>Charitable<br>Youth |  | Total     |
| -                              | -                              |  | 151,596   |
| 255                            | 215                            |  | 11,398    |
| -                              | -                              |  | 242,902   |
| 255                            | 215                            |  | 405,896   |
| -                              | -                              |  | 204,440   |
| 255                            | 215                            |  | 201,456   |
| -                              | -                              |  | (541,651) |
| 255                            | 215                            |  | (340,195) |
| 15,269                         | 13,289                         |  | 839,545   |
| 15,524                         | 13,504                         |  | 499,350   |
| 12,000                         | 10,000                         |  | 22,000    |
| -                              | -                              |  | 149,909   |
| -                              | -                              |  | 4,940     |
| -                              | -                              |  | 315,473   |
| 3,524                          | 3,504                          |  | 7,028     |
| 15,524                         | 13,504                         |  | 499,350   |



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Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards

To the Honorable Mayor and Members of the City Council:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Dallas Center, Iowa, as of and for the year ended June 30, 2021, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 7, 2022. The financial statements were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles. Our report expressed modified opinions on the governmental activities, the business type activities, each major fund and the aggregate remaining fund information since we were unable to satisfy ourselves as to the distribution by fund of the total fund balance at July 1, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Dallas Center's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Dallas Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Dallas Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the City of Dallas Center's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a deficiency in internal control, described in the accompanying Schedule of Findings as item (A) that we consider to be a material weakness.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Dallas Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters which are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of non-compliance or other matters which is described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2021 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

### City of Dallas Center's Responses to the Findings

The City of Dallas Center's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The City of Dallas Center's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Dallas Center during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
Marlys K. Gaston, CPA  
Chief Deputy Auditor of State

March 7, 2022

City of Dallas Center

Schedule of Findings

Year ended June 30, 2021

**Findings Related to the Financial Statements:**

**INTERNAL CONTROL DEFICIENCY:**

(A) Segregation of Duties

Criteria – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City's financial statements.

Condition – Generally, one or two individuals have control over the following areas for which no compensating controls exist:

- (1) Responsibilities for collection, deposit preparation and reconciliation functions are not segregated from recording and accounting for receipts.
- (2) Bank reconciliations are not performed by an individual who is not involved in the cash receipt or disbursement functions.
- (3) The individual responsible for detailed record keeping of investments is also the custodian of the investments.
- (4) Mail is opened by an individual who is also responsible for recording and accounting for receipts.
- (5) Long-term debt records are not maintained by an individual who is not responsible for cash functions.

Cause – The City has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the City's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – The City should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials, to provide additional controls through review of financial transactions, reconciliations and financial report. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

Response – The City will review its control procedures to obtain the maximum internal control possible. In an effort to implement compensating controls, we do have a member of our City Council review, initial and date our reconciliations monthly and traces deposits to the cash receipts journal postings, as well as the Mayor's review of payroll information being initialed and dated each payroll period. We also have a Council Member initial and date all manual general ledger postings.

Conclusion – Response accepted.



City of Dallas Center  
Schedule of Findings  
Year ended June 30, 2021

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

City of Dallas Center

Schedule of Findings

Year ended June 30, 2021

**Other Findings Related to Required Statutory Reporting:**

- (1) Certified Budget – Disbursements during the year ended June 30, 2021 did not exceed the amounts budgeted by function.
- (2) Questionable Disbursements – No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General’s Opinion dated April 25, 1979
- (3) Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
- (4) Business Transactions – No business transactions between the City and City officials or employees were noted.
- (5) Restricted Donor Activity – No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.
- (6) Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.
- (7) City Council Minutes – No transactions were found that we believe should have been approved in the City Council minutes but were not.
- (8) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.
- (9) Revenue Notes – No instances of non-compliance with the revenue note resolutions were noted.
- (10) Annual Urban Renewal Report – The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1. The cash balance and debt amounts reported on the Levy Authority Summary agree with the City’s records.
- (11) Transfers – Effective April 17, 2019, Rule 545-2.5 of the Iowa Administrative Code requires transfers between funds be approved by resolution and include a clear statement of the reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred. During fiscal year 2021, the City made transfers that were not approved by resolution that included the required information.

Recommendation – The City should comply with the Iowa Administrative Code and approve transfers by a resolution which includes the required information.

Response – While the City did have a resolution stating debt service transfers will be done monthly per debt schedules, we will pass a resolution that includes the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred.

Conclusion – Response accepted.

City of Dallas Center

Staff

This audit was performed by:

Marlys K. Gaston, CPA, Chief Deputy

Tiffany M. Ainger, CPA, Manager

Micaela Tintjer, CPA, Senior Auditor

Vivian J. Hustad, Staff Auditor

Jorge M. Morales, Assistant Auditor