

# **City of Atkins City Council Meeting Regular Session**

## **Tuesday, January 14, 2025 at 6:30 p.m.**

### **City Hall Council Room, 480 Third Avenue, Atkins, Iowa, 52206**

The meeting is to be broadcast on <https://www.youtube.com/@CityofAtkinsIA>. Public comments may be received at the office of the City Clerk, Atkins City Hall, 480 Third Avenue, Atkins and as provided in-person below.

Contact the City Clerk at 319-446-7870 or email [cityclerk@cityofatkins.org](mailto:cityclerk@cityofatkins.org) if you plan to speak before the Council on an agenda item.

NOTICE AND CALL OF PUBLIC MEETING. The Mayor and Council welcome comments from the public during public input time. You are required to approach the podium and state your name and address for the record and to limit the time used to present your remarks in order that others may be given an opportunity to speak. The order of business is at the discretion of the Chair. The meeting may be recorded.

## **A G E N D A**

### Pledge of Allegiance

1. Call to order and roll call by Mayor Bruce Visser.
2. Approve the Agenda
3. Consent agenda:
  - a. Approve City Council Minutes of December 17, 2024 (special and regular sessions), and December 20, 2024.
4. RESOLUTION APPROVING BOND PURCHASE AGREEMENT FOR THE SALE OF GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2025.
5. RESOLUTION APPROVING FINAL PAYMENT FOR PAY APP REQUEST 1 FROM MIDWEST INJECTION, INC FOR THE SLUDGE REMOVAL PROJECT IN THE AMOUNT OF \$134,383.
6. DISCUSSION: FY26 Proposed City Budget.
7. DISCUSSION AND POSSIBLE ACTION: Concerning the City Administrator search.
8. Reports:
  - a. Mayor's Report
  - b. Council member Reports
9. Future Agenda Item Discussion:
10. Public input for items not on the agenda. Comments are limited to 3 minutes.

Correspondence received:

11. Next regular council meeting to be held January 28, 2025, at 6:30 p.m. City Hall/Library, Council Room, 480 3rd Avenue, Atkins, IA.

12. Adjournment.

This Notice is given at the direction of the mayor pursuant to Chapter 21, Code of Iowa, and the local rules of the City of Atkins, Iowa.

Posted January 10, 2025, at City Hall and the Post Office.

Item 3: Consent agenda. Just a note: The List of bills is not available for this council meeting. Accounting software is being updated and prepared for the 2025 calendar year system updates. This update must happen before the 2025 payables list is available. The List of bills will be available for the Jan 28, 2025 council meeting.

**Minutes**  
**City of Atkins Iowa, City Council Meeting, Special Session**  
**Tuesday, December 17, 2024 at 5:30 p.m.**  
**City Hall Council Room, 480 Third Avenue, Atkins, Iowa, 52206.**

Mayor Visser called the meeting to order at 5:33pm in the council room. Council present on-line; Petersen, Fisher, Koehn, Dursky, Bell. Also on-line, Holly Corkery (City Attorney), Graham Valdes (Specialized Recruiting Group). No members of the public were present in the Council Room.

Mayor Visser conferred with Corkery, City Attorney. Corkery provided a statement the meeting could be conducted as a Closed session pursuant to Iowa Code section 21.5(1)(i) to evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session.

Mayor Visser stated the individual had requested a closed session in a written request.

Motion to enter closed session by Koehn. Second by Dursky. Ayes; Petersen, Koehn, Dursky, Bell, Fisher. Nays; none, Absent: none. Motion carried. The council entered closed session at 5:37 pm.

Mayor Visser announced the Council has ended closed session at 6:08 pm and is now in open session with Council present on-line; Petersen, Fisher, Koehn, Dursky, Bell. Also on-line, Holly Corkery (City Attorney), Graham Valdes (Specialized Recruiting Group).

Motion by Koehn to adjourn. Second by Petersen, Ayes; Petersen, Koehn, Dursky, Bell, Fisher. Nays; none, Absent: none. Motion carried. The meeting is adjourned at 6:08 pm.

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Bruce Visser, Mayor

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Amy Breese, Interim City Clerk

**Minutes**  
**City of Atkins Iowa, City Council Meeting Regular Session**  
**Tuesday, December 17, 2024 at 6:30 p.m.**  
**City Hall Council Room, 480 Third Avenue, Atkins, Iowa, 52206.**

Mayor Visser called the meeting to order at 6:32pm. Council members present; Dursky, Bell, Koehn, Petersen. Council members on-line: Fisher. Others present on-line; Teresa Rotschafer (Municipal consultant), Holly Corkery (Lynch Dallas – City Attorney).

Koehn moved to approve the agenda. Second by Petersen. Ayes; Dursky, Bell, Koehn, Petersen, Fisher. Nays: none. Motion carried.

Koehn moved to approve the consent agenda which included the council minutes from November 26, December 3, and December 4, 2024, the list of bills, Financial Reports of October 2024 and November 2024, and RESOLUTION 2024-12-03 AUTHORIZING PAYMENT OF CONTRACTOR'S PAY REQUEST 12 IN THE AMOUNT OF \$90,387.91 TO RALSTON ECO HOMES LLC OF SHELLSBURG, IOWA PER IEDA CONTRACT 20-DRH-013. Petersen seconded. Rotschafer discussed the financial reports. Ayes: Koehn, Petersen, Dursky, Bell, Fisher. Nays: None. Motion carried.

List of Bills:

VENDOR	REFERENCE	AMOUNT
Cardmember Service	OCTOBER TRANSACTIONS	943.17
ESG PROFESSIONAL ACCOUNTA	PAYROLL SERVICE	660.75
USPS - POSTMASTER	POSTAGE FOR NOV24 BILLS	342.72
TREASURER STATE OF IOWA	WET NOV 2024	2405.21
TRIONFO SOLUTIONS, LLC	LIFE INS - NOV 2024	145.39
AMY BREESE	HSA 12/6/24	50.00
TODD DAMON	HSA 12/6/24	111.53
MIKE RAMMELBERG	HSA 12/6/24	73.07
**PAYROLL EMPLOYEE CHECKS**	PAYROLL 11/17/24-11/30/24	10558.04
EFTPS	FED/FICA TAX	3269.95
IPERS	IPERS REGULAR	3842.96
ACCESS SYSTEMS	NETWORK SUPPORT	1089.16
ACCESS SYSTEMS LEASING	EQUIPMENT LEASES/COPIERS	940.97
ACME TOOLS	SUPPLIES	455.45
ALLIANT ENERGY	UTILITY EXP	15110.61
ALTORFER INC.	PICKUP BROOMS	2624.00
AMAZON CAPITAL SERVICES	SUPPLIES	252.03
AMY BREESE	REIMB TRAINING EXPENSE/MILEAGE	49.31
APPARATUS TESTING SERVICES,LLC	ANNUAL FIRE PUMP TESTING	826.25
ATKINS AUTO REPAIR	VEHICLE REPAIR	1721.12
ATKINS LUMBER CO. INC.	SUPPLIES	32.78
ATKINS TELEPHONE CO..INC.	TELEPHONE	578.32
BADGER METER	ORION CELLULAR	110.40
BAKER & TAYLOR	BOOKS	84.10
CATERPILLAR FINANCIAL SER	LEASE FOR EXCAVATOR	3079.76
CHEM-SULT, INC.	CHEMICALS	17429.95

CRAWFORD QUARRY	AGGREGATE	127.82
D P PROPERTIES	CLEANING-LIBRARY-NOV 24	1035.00
DUBALL, PAMELA	MILEAGE REIMB	12.06
EASTERN IOWA EXCAVATING	POND OUTLET PAY REQ#1	26195.25
LB ANDERSON AGENCY	ADDTNL PREMIUM	3041.00
ESG PROFESSIONAL ACCOUNTA	NOV 24 SERVICE	930.50
G & H ELECTRIC	MAIN STREET REPAIR	666.25
GAZETTE COMMUNICATIONS, Inc.	MINUTES 11/12	557.38
HAWKEYE FIRE SAFETY	EXTINGUISHER INSP	60.80
ION ENVIRONMENTAL SOLUTIO	LABS	1379.00
IRON MOUNTAIN INCORPORATED	10/23/24-11/25/24	240.66
JARROD TOMILNSON	MILEAGE REIMB	54.27
M & D MINI STORAGE	Derecho - costs	70.00
MENARD'S	SUPPLIES	234.86
MIDAMERICAN ENERGY	UTILITY EXP	407.88
POMP'S TIRE SERVICE, INC	VEHICLE REPAIR	478.70
QUILL	SUPPLIES	285.75
SNYDER & ASSOCIATES	ENGINERRING	7301.23
STATE INDUSTRIAL PRODUCTS	WWTP SUPPLIES	813.58
THE DEPOT EXPRESS	FUEL-NOV 2024	516.66
TODD DAMON	TRAINING MILEAGE	270.68
U S CELLULAR	CELL PHONES	247.80
WM CORPORATE SERVICES, INC.	GARBAGE COLLECTION	16715.70
WILD'S CUSTOM MOWING	MOWING SEPT/OCT	180.00
Accounts Payable Total		128609.83
Invoices: Paid		11844.75
Invoices: Scheduled		106207.04
Payroll Checks		10558.04
***** REPORT TOTAL *****		128609.83
NO FUND ASSIGNED		17670.95
OPEN ACCESS		59231.24
ROAD USE TAX		7204.49
FEMA		70.00
WATER		31669.94
SEWER		12763.21
TOTAL FUNDS		128609.83

Koehn moved to approve RESOLUTION 2024-12-04 AUTHORIZING THE USE OF A PRELIMINARY OFFICIAL STATEMENT FOR THE SALE OF GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2025. Dursky seconded. Discussion occurred regarding the purpose of the bonds as replacement and improvement of a municipal fire station resulting from natural disaster-related damage to the prior facility, constructing street improvements and constructing water system improvements. Ayes: Koehn, Petersen, Dursky, Bell, Fisher. Nays: None. Motion carried.

Koehn moved to approve RESOLUTION 2024-12-05 APPROVING INFORMAL SETTLEMENT WITH IOWA OSHA. Dursky seconded. Mayor Visser discussed the citation amount and the safety actions implemented. Ayes: Koehn, Petersen, Dursky, Bell, & Fisher. Nays: None. Motion carried.

Koehn moved to approve RESOLUTION 2024-12-06 APPROVING PROPOSAL BY ALTORFER POWER SYSTEMS FOR STANDBY GENERATOR SET, AUTOMATIC TRANSFER SWITCH, INSTALLATION SERVICES AND MATERIALS TO BE INSTALLED AT WELL #2 CONTROL BUILDING FOR THE AMOUNT OF \$70,200. Petersen seconded. Discussion regarding the purpose and requirements of backup power at water system facilities. Ayes: Koehn, Petersen, Dursky. Nays: Bell, Fisher. Motion carried.

Koehn moved to approve RESOLUTION 2024-12-07 APPROVING PAY APP REQUEST 2 FROM EASTERN IOWA EXCAVATING AND CONCRETE, LLC OF CASCADE IOWA FOR THE POND OUTLET REPAIR PROJECT in the amount of \$9,211.20. Bell seconded. Ayes: Koehn, Petersen, Dursky, Bell, Fisher. Nays: None. Motion carried.

Bell moved to approve Resolution 2024-12-08 A RESOLUTION APPROVING THE CITY EMPLOYEE HIRE FOR THE LIBRARY ASSISTANT POSITION. Petersen seconded. Discussion regarding City Council and Library Board Trustees Resolution recommending the hiring. Corkery spoke of the role of Library Board Trustees in Library matters regarding hiring of staff. Ayes: Koehn, Petersen, Dursky, Bell, Fisher. Nays: None. Motion carried.

Council discussed the Atkins Community Club Welcome to Atkins Sign proposal.

Council discussed a work plan and calendar to prepare the FY26 Budget. Rotschafer shared the updated budget calendar that will be used.

Mayor report. Mayor Visser reported that the budgeting process has started with departments, garbage rates will increase for services provided in 2025 per the ordinance passed, attended transportation meetings and IOSHA meetings, completing bonding paperwork. Thanks to staff as they prepare end of year forms and documents related to payroll and taxes.

Dursky commented on the aging reports for accounts payable. Bell commented on payroll outsourcing. Petersen would like to thank staff for sending the weekly report and timely updates and information related to the agenda.

Future agenda items; utility billing aging accounts, Atkins Community Club Welcome Sign, and budget discussions and workshops.

No public comments were received in person, written or on-line.

Next regular council meeting to be held January 14, 2025, at 6:30 p.m. City Hall/Library, Council Room, 480 3rd Avenue, Atkins, IA.

Koehn moved to adjourn the meeting. Dursky seconded. Ayes: Koehn, Petersen, Dursky, Bell, Fisher. Nays: None. Motion carried. Adjournment at 8:01pm.

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Bruce Visser, Mayor

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Amy Breese, Interim City Clerk

**Minutes**  
**City of Atkins Iowa, City Council Meeting, Special Session**  
**Friday, December 20, 2024**  
**City Hall Council Room**  
**480 Third Avenue, Atkins, Iowa, 52206.**

Mayor Visser called the meeting to order at 5:31 pm from the Council Room. Council members present on-line; Petersen, Koehn, Fisher. Absent Bell, Dursky. No members of the public were present in the council chambers.

Motion by Koehn to approve the agenda, second by Petersen. Ayes Petersen, Koehn, Fisher. Nays none. Absent Bell, Dursky. Motion carried.  
Bell joined the meeting on-line at 5:33 pm.

Motion by Petersen, second by Koehn to approve application for Class C Retail Alcohol License to THE CORNER TAPROOM, LLC., 76 Main Avenue, Atkins. Ayes Petersen, Koehn, Fisher, Bell. Nays none. Absent Dursky. Motion carried.

Motion by Koehn to adjourn. Second by Bell. Ayes Petersen, Koehn, Fisher, Bell Nays none. Absent Dursky. Motion carried. The meeting adjourned at 5:35pm.

\_\_\_\_\_  
Bruce Visser, Mayor

\_\_\_\_\_  
Amy Breese, Interim City Clerk

Item 4: Bond Purchase agreement. Maggie Burger of Speer Financial, City Financial Advisor, will be in attendance for Bond Purchase and provide a short overview of the results of the bond sale. The Bond Purchase Agreement (BPA) referenced in the resolution (Section 1) will be coming when that is available. The BPA may be at the meeting as a handout. As noted in the resolution, there will be a meeting on Jan 28, 2025 for further bond action by the City Council. The resolution must be signed at the meeting per regulations around bond sales. The signing shouldn't take long but it will be a short pause in the meeting.

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

## RESOLUTION APPROVING BOND PURCHASE AGREEMENT FOR THE SALE OF GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2025

WHEREAS, the City of Atkins (the “City”), in Benton County, State of Iowa, heretofore proposed to enter into a loan agreement (the “General Purpose Loan Agreement”) and to borrow money thereunder in a principal amount not to exceed \$4,500,000 pursuant to the provisions of Sections 384.24A and 384.24.3(x) of the Code of Iowa, for the purpose of paying the costs, to that extent, of undertaking the replacement and improvement of a municipal fire station resulting from natural disaster-related damage to the prior facility, and in lieu of calling an election upon such proposal, has published notice of the proposed action, including notice of the right to petition for an election, and has held a hearing thereon, and as of June 28, 2022, no petition had been filed with the City asking that the question of entering into the Loan Agreement be submitted to the registered voters of the City; and

WHEREAS, the City also proposed to enter into a loan agreement (the “Essential Purpose Loan Agreement”) and together with the General Purpose Loan Agreement, the “Loan Agreements”), pursuant to the provisions of Section 384.24A of the Code of Iowa, and to borrow money thereunder in a principal amount not to exceed \$450,000 for the purpose of paying the costs, to that extent, of (1) constructing street improvements and (2) constructing water system improvements, and has published notice of the proposed action and has held a hearing thereon on June 27, 2023; and

WHEREAS, pursuant to the provisions of Section 384.28 of the Code of Iowa, the City combined the Loan Agreements into a single loan agreement (the “Loan Agreement”); and

WHEREAS, a Preliminary Official Statement (the “P.O.S.”) has been prepared by Speer Financial, Inc. as municipal financial advisor (the “Municipal Advisor”) to facilitate the sale of General Obligation Corporate Purpose Bonds, Series 2025 (the “Bonds”) in evidence of the obligation of the City under the Loan Agreement; and it is now necessary to make provision for the approval of the P.O.S. and to authorize its use by UMB Bank, n.a., Kansas City, Missouri (the “Underwriter”), as the underwriter of the issuance of the Bonds

WHEREAS, a certain Bond Purchase Agreement (the “Bond Purchase Agreement”) has been prepared to set forth the terms of the Bonds and the understanding between the City and the Underwriter with respect to the purchase thereof, and it is now necessary to make provision for the approval of the Bond Purchase Agreement and its execution and delivery;

NOW, THEREFORE, It Is Resolved by the City Council of the City of Atkins, Iowa, as follows:

Section 1. The City Council hereby approves the Bond Purchase Agreement in substantially the form as has been presented to the City Council. The Mayor and the City Clerk

are hereby authorized to execute the Bond Purchase Agreement on behalf of the City and to deliver the same to the Underwriter.

Section 2. Further action with respect to the authorization of the Loan Agreement and the issuance of the Bonds is hereby adjourned to the City Council meeting scheduled for January 28, 2025.

Section 3. All resolutions and orders or parts thereof in conflict with the provisions of this resolution, to the extent of such conflict, are hereby repealed.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved January 14, 2025.

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Mayor

Attest:

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City Clerk

January 8, 2025

**Via Email**

Amy Breese  
Interim City Clerk/City Hall  
Atkins, Iowa

Re: General Obligation Corporate Purpose Bonds, Series 2025  
Our File No. 421324-11

Dear Amy:

We have prepared and attached the necessary proceedings to be used at the January 14, 2025, City Council meeting to enable the Council to adopt the resolution (the “Resolution”) approving the Bond Purchase Agreement with UMB Bank, n.a. for the sale of the General Obligation Corporate Purpose Bonds, Series 2025.

The proceedings attached include the following items:

1. Minutes of the meeting covering the adoption of the Resolution approving a Bond Purchase Agreement with UMB Bank, n.a.
2. Attestation Certificate attesting to the validity of the transcript.

Please take the time to review the proposed Bond Purchase Agreement being provided by UMB Bank, n.a. and contact me to discuss as needed.

As these proceedings are completed, please return a fully executed copy to our office.

If you have any questions, please contact Erin Regan, Cheryl Ritter or me.

Best regards,

John P. Danos

**Attachments**

cc: Mayor Visser  
Speer Financial, Inc.  
UMB Bank, n.a.

MINUTES TO AUTHORIZE BOND  
PURCHASE AGREEMENT

421324-11

Atkins, Iowa

January 14, 2025

The City Council of the City of Atkins, Iowa, met on January 14, 2025, at \_\_\_\_\_  
o'clock \_\_.m., at the \_\_\_\_\_, Atkins, Iowa.

The meeting was called to order by the Mayor, and the roll was called showing the  
following members of the City Council present and absent:

Present: \_\_\_\_\_

Absent: \_\_\_\_\_

After due consideration and discussion, Council Member \_\_\_\_\_  
introduced the following resolution and moved its adoption, seconded by Council Member  
\_\_\_\_\_. The Mayor put the question upon the adoption of said  
resolution, and the roll being called, the following Council Members voted:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Whereupon, the Mayor declared the resolution duly adopted, as hereinafter set out.

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

Resolution approving Bond Purchase Agreement for the sale of General Obligation Corporate Purpose Bonds, Series 2025

WHEREAS, the City of Atkins (the “City”), in Benton County, State of Iowa, heretofore proposed to enter into a loan agreement (the “General Purpose Loan Agreement”) and to borrow money thereunder in a principal amount not to exceed \$4,500,000 pursuant to the provisions of Sections 384.24A and 384.24.3(x) of the Code of Iowa, for the purpose of paying the costs, to that extent, of undertaking the replacement and improvement of a municipal fire station resulting from natural disaster-related damage to the prior facility, and in lieu of calling an election upon such proposal, has published notice of the proposed action, including notice of the right to petition for an election, and has held a hearing thereon, and as of June 28, 2022, no petition had been filed with the City asking that the question of entering into the Loan Agreement be submitted to the registered voters of the City; and

WHEREAS, the City also proposed to enter into a loan agreement (the “Essential Purpose Loan Agreement” and together with the General Purpose Loan Agreement, the “Loan Agreements”), pursuant to the provisions of Section 384.24A of the Code of Iowa, and to borrow money thereunder in a principal amount not to exceed \$450,000 for the purpose of paying the costs, to that extent, of (1) constructing street improvements and (2) constructing water system improvements, and has published notice of the proposed action and has held a hearing thereon on June 27, 2023; and

WHEREAS, pursuant to the provisions of Section 384.28 of the Code of Iowa, the City combined the Loan Agreements into a single loan agreement (the “Loan Agreement”); and

WHEREAS, a Preliminary Official Statement (the “P.O.S.”) has been prepared by Speer Financial, Inc. as municipal financial advisor (the “Municipal Advisor”) to facilitate the sale of General Obligation Corporate Purpose Bonds, Series 2025 (the “Bonds”) in evidence of the obligation of the City under the Loan Agreement; and it is now necessary to make provision for the approval of the P.O.S. and to authorize its use by UMB Bank, n.a., Kansas City, Missouri (the “Underwriter”), as the underwriter of the issuance of the Bonds

WHEREAS, a certain Bond Purchase Agreement (the “Bond Purchase Agreement”) has been prepared to set forth the terms of the Bonds and the understanding between the City and the Underwriter with respect to the purchase thereof, and it is now necessary to make provision for the approval of the Bond Purchase Agreement and its execution and delivery;

NOW, THEREFORE, It Is Resolved by the City Council of the City of Atkins, Iowa, as follows:

Section 1. The City Council hereby approves the Bond Purchase Agreement in substantially the form as has been presented to the City Council. The Mayor and the City Clerk are hereby authorized to execute the Bond Purchase Agreement on behalf of the City and to deliver the same to the Underwriter.

Section 2. Further action with respect to the authorization of the Loan Agreement and the issuance of the Bonds is hereby adjourned to the City Council meeting scheduled for January 28, 2025.

Section 3. All resolutions and orders or parts thereof in conflict with the provisions of this resolution, to the extent of such conflict, are hereby repealed.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved January 14, 2025.

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

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At the conclusion of the meeting and upon motion and vote, the City Council adjourned.

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

**ATTESTATION CERTIFICATE**

STATE OF IOWA  
BENTON COUNTY  
CITY OF ATKINS

SS:

I, the undersigned, City Clerk of the City of Atkins, do hereby certify that as such I have in my possession or have access to the complete corporate records of the City and of its Council and officers and that I have carefully compared the transcript hereto attached with those corporate records and that the transcript hereto attached is a true, correct and complete copy of all the corporate records relating to the City Council's approval of a bond purchase agreement, and that the transcript hereto attached contains a true, correct and complete statement of all the measures adopted and proceedings, acts and things had, done and performed up to the present time with respect thereto.

WITNESS MY HAND this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk

Item 5 Pay request to Midwest injection INC. final payment for sludge removal. The project is complete. The contractor was on site Nov 27, 28, 29 and completed the work of removing sludge at the Wastewater Treatment lagoon and land applying the material on a local farm in compliance with DNR reporting. An engineers letter recommending payment is included in the packet.

RESOLUTION \_\_\_\_\_

RESOLUTION AUTHORIZING PAYMENT OF CONTRACTOR'S PAY REQUEST NO. 1 IN THE AMOUNT OF \$134,383.00 TO MIDWEST INJECTION INC OF CASCADE, IOWA FOR THE CITY OF ATKINS, IOWA SLUDGE REMOVAL PROJECT #WWTP01.

WHEREAS, the City of Atkins, Iowa did enter into a contract with MIDWEST INJECTION INC OF CASCADE, IOWA for WASTEWATER PLANT SLUDGE REMOVAL PROJECT #WWTP01. Reference City of Atkins Resolution 2024-09-03 and,

WHEREAS, Pay Request No. 1 has been submitted by MIDWEST INJECTION INC for the amount of \$134,383.00 and,

WHEREAS, the City Engineer has verified 100% completion of the project in accordance with the terms of the contract and recommends approval of Pay Estimate No. 1.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATKINS, IOWA,

Section 1. That said improvements are hereby accepted as having been 100% completed in accordance with the said plans, specifications and contract.

Section 2. The Mayor and City Clerk is hereby authorized and directed to make payment in the amount of \$134,383.00 to MIDWEST INJECTION INC OF CASCADE, IOWA.

Passed and adopted this 14th day of January, 2025.

\_\_\_\_\_  
Bruce Visser, Mayor

Attest: \_\_\_\_\_  
Amy Breese, Interim City Clerk

December 16, 2024

Mayor and City Council  
City of Atkins  
480 3rd Ave  
Atkins, IA 52206

RE: CITY OF ATKINS SLUDGE REMOVAL (CIP #WWTP01) – PAY REQUEST #1

Dear Mayor and City Council:

Enclosed for your review and approval is Pay Estimate No. 1 for work on the City of Atkins Sludge Removal project. This work occurred during the month of November 2024 and includes 100% completion of the sludge removal work.

We have reviewed the pay request and find it in agreement with the work completed to date. We, therefore, recommend approval of Pay Request #1 in the amount of **\$134,383.00** to Midwest Injection.

Respectfully,

SNYDER & ASSOCIATES, INC.



Nick Eisenbacher, PE  
Project Engineer

Enclosure: Midwest Injection Pay Request #1



Midwest Injection, Inc.

1621 McCabe Lane  
PO Box 141  
Cascade, IA 52033  
24-4136685

# Invoice

Date	Invoice #
12/2/2024	2827

Bill To
City of Atkins IA Atkins, IA

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			12/2/2024			24-260

Quantity	Item Code	Description	Price Each	Amount
1	Municipal sales	Labor and equipment for sludge removal and land application	134,383.00	134,383.00

<b>Total</b>			\$134,383.00
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Item 6: Teresa Rotschafer, TMR Municipal Consulting, will be attending to lead the discussion concerning the FYE 26 budget. There will be additional information provided at the meeting as more information is being prepared with the budget documents. Two background items that Teresa will speak on are included in the packet; Received the Valuation Report from the County Auditor this week. This document shows the valuation of property as it is used in the tax revenue equations. Iowa State conducted a presentation on the condition of Iowa municipal finances this past Wednesday Jan 8- a copy of the slides are included in the packet.

2025-2026 BUDGET PROCESS CALENDAR  
Two Meetings a Month on the Second and Fourth Tuesday

Rollback released by Department of Revenue	November 1
Budget Forms released by Department of Management	First week of December
Taxable Valuable entered DOM valuation and budget System by County Auditors	January 1
Gather budget requests from departments/stakeholders	By January 1
Put together preliminary budget and hold budget workshops With City Council	January 14, 21, 28, Feb 4
Set March 25 hearing date for the Property Tax Levy Hearing	Feb 11 or Feb 25 meeting
Create a proposed tax rate levy and set a public hearing date For the proposed property tax levy; enter thee items into DOM Software so they can be transferred to County Auditor's Office For required mailing	<u>Not later than 4pm on March 5</u>
Mailing of truth-in-taxation statements is completed by the County Auditor	March 15
Publish/post notice of public hearing not less than 10, not more than 20 days prior to the date of the proposed levy rate public Hearing	Must be published between March 5-15
Hold Property Tax Levy Hearing – ONLY item on the agenda for the Meeting	March 25 Council Meeting
Set April 8 public hearing date for the full budget adoption This must be separate meeting from the property tax levy hearing.	March 26, 2025 SPECIAL CITY COUNCIL MEETING
Publish notice of public hearing for the full budget adoption.	Must be published between March 19-March 29
Hold Public Hearing on Budget Adoption and Adopt the Budget	April 8, 2025
Submit budget in online system to County Auditor	Not later than close of business on April 30

# Iowa Department of Management - Local Government Property Valuation System

06 - BENTON COUNTY January 1, 2024 Taxable Valuations

For FY2025/2026 Tax Levies

By Levy Authority, By County

		USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS			USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS		
		A	B	C	D	E	F
Code	Name	VALUE FOR COMPUTING TAX RATES	APPLICABLE INCREMENT VALUE	DEBT SVC / 403.19 EXCL RATES *	VALUE FOR COMPUTING TAXES LEVIED	APPLICABLE INCREMENT VALUE	DEBT SVC / 403.19 EXCL RATES *
RURAL	BENTON	1,216,407,202		1,216,407,202	1,194,920,536		1,194,920,536
URBAN	BENTON	665,032,022	48,028,927	713,060,949	659,362,197	48,028,927	707,391,124
	TOTAL FOR COUNTY	1,881,439,224	48,028,927	1,929,468,151	1,854,282,733	48,028,927	1,902,311,660
0606D001	BENTON COUNTY ASSESSOR	1,881,439,224			1,854,282,733		
	TOTAL FOR ALL ASSESSORS	1,881,439,224			1,854,282,733		
0606G032	ATKINS REGULAR	81,596,886	21,611,621	103,208,507	81,299,118	21,611,621	102,910,739
0606G032	ATKINS AGRICULTURAL	327,162			327,162		
0606G033	BELLE PLAINE REGULAR	71,969,219	10,575,314	82,544,533	70,351,360	10,575,314	80,926,674
0606G033	BELLE PLAINE AGRICULTURAL	1,013,660			1,013,660		
0606G034	BLAIRSTOWN REGULAR	27,103,763		27,103,763	26,719,530		26,719,530
0606G034	BLAIRSTOWN AGRICULTURAL	166,327			166,327		
0606G035	GARRISON REGULAR	4,633,097		4,633,097	4,469,004		4,469,004
0606G035	GARRISON AGRICULTURAL	320,024			320,024		
0606G036	KEYSTONE REGULAR	27,711,949		27,711,949	27,264,337		27,264,337
0606G036	KEYSTONE AGRICULTURAL	191,881			191,881		
0606G037	LUZERNE REGULAR	2,727,840		2,727,840	2,684,228		2,684,228
0606G037	LUZERNE AGRICULTURAL	40,105			40,105		
0606G038	MOUNT AUBURN REGULAR	3,393,976		3,393,976	3,309,182		3,309,182
0606G038	MOUNT AUBURN AGRICULTURAL	232,356			232,356		
0606G039	NEWHALL REGULAR	32,607,499		32,607,499	32,228,400		32,228,400
0606G040	NORWAY REGULAR	20,566,535		20,566,535	20,218,744		20,218,744
0606G040	NORWAY AGRICULTURAL	146,973			146,973		
0606G041	SHELLSBURG REGULAR	37,837,816	1,609,423	39,447,239	37,455,598	1,609,423	39,065,021
0606G041	SHELLSBURG AGRICULTURAL	113,223			113,223		
0606G042	URBANA REGULAR	78,733,069	7,265,999	85,999,068	78,366,226	7,265,999	85,632,225
0606G042	URBANA AGRICULTURAL	591,377			591,377		
0606G043	VAN HORNE REGULAR	28,631,689	2,001,692	30,633,381	28,265,989	2,001,692	30,267,681
0606G043	VAN HORNE AGRICULTURAL	491,153			491,153		
0606G044	VINTON REGULAR	195,162,574	4,836,082	199,998,656	194,638,948	4,836,082	199,475,030
0606G044	VINTON AGRICULTURAL	1,600,861			1,600,861		
0606G045	WALFORD REGULAR	47,086,665		47,086,665	46,822,088		46,822,088
0606G045	WALFORD AGRICULTURAL	34,343			34,343		
	TOTAL FOR ALL CITIES	665,032,022	47,900,131	707,662,708	659,362,197	47,900,131	701,992,883
06060576	BELLE PLAINE	131,935,381	10,629,560	142,564,941	129,053,027	10,629,560	139,682,587
06060609	BENTON	747,834,718	23,631,213	771,465,931	736,739,335	23,631,213	760,370,548
06571062	CENTER POINT-URBANA	153,627,375	7,265,999	160,893,374	152,483,869	7,265,999	159,749,868
06571337	COLLEGE	48,164,364		48,164,364	47,894,819		47,894,819
06103105	INDEPENDENCE	972,187		972,187	944,354		944,354
06574777	NORTH LINN	6,888,242		6,888,242	6,794,883		6,794,883
06861935	UNION	142,679,309		142,679,309	139,079,549		139,079,549
06066660	VINTON-SHELLSBURG	649,337,648	6,502,155	655,839,803	641,292,897	6,502,155	647,795,052

\*403.19 excludes PPEL FY01 and beyond and ISL FY14 and beyond  
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Iowa Department of Management - Local Government Property Valuation System

06 - BENTON COUNTY January 1, 2024 Taxable Valuations

For FY2025/2026 Tax Levies

By Levy Authority, By County

		USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS			USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS		
		A	B	C	D	E	F
Code	Name	VALUE FOR COMPUTING TAX RATES	APPLICABLE INCREMENT VALUE	DEBT SVC / 403.19 EXCL RATES *	VALUE FOR COMPUTING TAXES LEVIED	APPLICABLE INCREMENT VALUE	DEBT SVC / 403.19 EXCL RATES *
	TOTAL FOR ALL K-12 SCHOOLS	1,881,439,224	48,028,927	1,929,468,151	1,854,282,733	48,028,927	1,902,311,660
0607F007	HAWKEYE CC	143,651,496		143,651,496	140,023,903		140,023,903
0657F010	KIRKWOOD CC	1,737,787,728	48,028,927	1,785,816,655	1,714,258,830	48,028,927	1,762,287,757
	TOTAL FOR ALL COMMUNITY COLLEGES	1,881,439,224	48,028,927	1,929,468,151	1,854,282,733	48,028,927	1,902,311,660
0606K001	BENTON	74,626,519			74,228,490		
0606K002 0	BIG GROVE - BENEFITED FIRE	24,872,570			24,726,809		
0606K002 1	BIG GROVE - FIRE DIST B	25,036,960			24,694,975		
0606K003	BRUCE	44,190,968			42,521,622		
0606K003 1	BRUCE - FIRE DIST A	10,195,853			10,065,726		
0606K004	CANTON	74,886,118			73,412,337		
0606K005	CEDAR	61,184,680			60,671,896		
0606K006	EDEN	1,956,835			1,954,230		
0606K006 0	EDEN - BENEFITED FIRE	19,055,969			18,898,726		
0606K006 1	EDEN - FD C	31,701,251			30,561,168		
0606K007	ELDORADO	3,078,382			2,587,069		
0606K007 0	ELDORADO - BENEFITED FIRE	50,916,931			49,834,797		
0606K008	FLORENCE	73,708,619			72,788,185		
0606K008 0	FLORENCE - BENEFITED FIRE	2,696,789			2,687,057		
0606K009	FREMONT	7,106,424			7,101,456		
0606K009 0	FREMONT - BENEFITED FIRE	81,901,594			81,009,198		
0606K010 1	HARRISON - FD C	21,502,996			21,303,283		
0606K010 2	HARRISON - FD D	16,947,973			16,714,146		
0606K011 0	HOMER - BENEFITED FIRE	31,610,697			31,428,782		
0606K011 1	HOMER - FIRE DIST A	11,332,669			11,274,298		
0606K011 2	HOMER - FIRE DIST B	5,903,543			5,895,339		
0606K012	IOWA	44,742,919			44,020,579		
0606K012 0	IOWA - BENEFITED FIRE	3,385,361			3,345,475		
0606K013	JACKSON - FD B	32,560,351			31,009,449		
0606K013 1	JACKSON - FD C	18,919,489			18,302,371		
0606K014	KANE	4,622,624			3,988,136		
0606K014 0	KANE - BENEFITED FIRE	49,656,268			48,317,388		
0606K015	LEROY	58,568,699			57,932,085		
0606K015 0	LEROY - BENEFITED FIRE	1,100,810			1,077,312		
0606K016 1	MONROE - FIRE DIST A	41,480,151			40,108,984		
0606K016 2	MONROE - FIRE DIST B	8,008,631			7,985,650		
0606K017	POLK	85,294,890			84,451,023		
0606K018	SAINT CLAIR	64,191,671			62,909,493		
0606K019	TAYLOR	76,409,609			75,477,846		
0606K020	UNION	2,872,896			2,822,306		
0606K020 0	UNION - BENEFITED FIRE	50,178,493			48,812,850		
	TOTAL FOR ALL TOWNSHIPS	1,216,407,202			1,194,920,536		

\*403.19 excludes PPEL FY01 and beyond and ISL FY14 and beyond  
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Iowa Department of Management - Local Government Property Valuation System

06 - BENTON COUNTY January 1, 2024 Taxable Valuations

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Code	Name	USE FOR COMPUTING PROPERTY TAX RATES INCLUDES GAS & ELECTRIC UTILITY VALUATIONS			USE FOR COMPUTING PROPERTY TAX DOLLARS EXCLUDES GAS & ELECTRIC UTILITY VALUATIONS		
		A VALUE FOR COMPUTING TAX RATES	B APPLICABLE INCREMENT VALUE	C DEBT SVC / 403.19 EXCL RATES *	D VALUE FOR COMPUTING TAXES LEVIED	E APPLICABLE INCREMENT VALUE	F DEBT SVC / 403.19 EXCL RATES *
0606C001	BENTON COUNTY AG EXTENSION	1,881,439,224			1,854,282,733		
0606N001	VAN HORNE BENEFITED FIRE DIST #1	73,583,217			71,849,638		
0606N002	KEYSTONE BENEFITED FIRE DIST #2	101,804,784			99,879,651		
0606N003	BENTON #3-LINN #5 FIRE DISTRICT	62,739,450			61,975,840		
0606N004	NEWHALL BENEFITED FIRE DIST #4	72,306,098			71,502,748		
0686N001	ELBERON BENEFITED FIRE	4,941,933			4,930,517		

# Local Government Education Series

January 8, 2025

Biswa Das, Erin Mullenix, Julie Robison

Support from the National Science Foundation (NSF) through research grant SCC-IRG Track 2: Overcoming the Rural Data Deficit to Improve Quality of Life and Community Services in Smart & Connected Small Communities

IOWA STATE UNIVERSITY  
Extension and Outreach



# Motivation

- Goal of the webinar
  - Share the basket of resources/tools - data driven
  - Peer learning – conversations
  - Gather inputs and suggestions on what additional resources could be useful
- ISU Extension (data team)
- Iowa League of Cities
- Iowa State Association of Counties
- Iowa Department of Management
- Educational resources for cities and counties in Iowa.
- Increase awareness of available educational resources
- Increase the use of the resources/tools among Iowa local govts.
- City, County, COGs, Extension, and others in today's session.

# Agenda

- Background
- Policy changes and implications
- Breakout # 1
- Resources for local governments / research
- Breakout # 2
- Wrap up:

# Announcements

- Planning and Zoning workshops (locations available, dates TBD)
- <https://www.extension.iastate.edu/communities/planning-and-zoning-workshops-announced-six-iowa-locations-2025>
- Contact: Luke Seaberg, [seaberg@iastate.edu](mailto:seaberg@iastate.edu)
- MPI/MPA
- <https://www.extension.iastate.edu/communities/iowa-municipal-professionals-institute-academy>
- The Institute is virtual February 5-7, 2025 and registration is now open
- In-person June 9-11, 2025 at the Gateway Center
- Virtual October 1-3, 2025.
- The Academy is June 9-11, 2025 and will be held at the Gateway Center.
- Contacts: Sara Shonrock, [sshonroc@iastate.edu](mailto:sshonroc@iastate.edu)
- Antoinette Veldhuizen, [aveldie@iastate.edu](mailto:aveldie@iastate.edu)

# Layered Impact on Budgets

## Impacts of:

Legislation

Rising and Emerging Costs/Expenses

Unfunded Mandates

# Layered Impact on Budgets

## Legislative Updates Timeline

2013

### Senete File 295

Significantly impacted Iowa's property tax structure, and continues to significantly impact local government budgets today.

- Reduction in business property taxes via a new credit (which has since been transformed into a new property tax rollback structure).
- Reducing the maximum limitation on the allowable growth percentage (from 4% to 3% growth) of residential and agricultural property valuations.
- Reduction in property tax rollback for commercial, industrial, and railroad property, beginning with assessment year 2013; and creation of a partial tax replacement claim, or "backfill" provision on commercial and industrial property (i.e. the state appropriated partial funding to help offset related revenue reduction).
- Creation of a multi-residential property tax classification, with its own rollback reduction phasing-in until FY2024, at which time it will be set to match the residential rollback (this classification has since been eliminated and the rollback process subsequently changed).
- Credit expansions in certain individual income taxes.

2019

### Senete File 634

- Enacted in 2019 also added complexity to the budgeting process. However it was at least partly rescinded and replaced under new legislation passed in the most recent session.

2020-21

### Senete File 619

- Removes the commercial and industrial property tax replacement claims for all cities on either a 5 or 8-year phase-out, depending upon specified individual city or county growth rates.
- Also implemented a new tax credit for certain senior citizens, in addition to the existing elderly tax credit.

### House File 495

- Changed the date cities must submit the Street Financial Report to the Department of Transportation from September 30 to December 1.

### House File 418

- Removed references to multi-residential property classification from Iowa Code.

In 2021, property tax backfill to cities and counties that had been included in the SF 295 legislation was assigned a phase-out period to be fully eliminated for all communities by fiscal year 2029.

2021-22

### House File 2552

- Transitions the existing Business Property Tax Credit into an assessment limitation (as commonly known as rollback).
- In 2022, legislative changes were made to the way business properties are taxed (HF 2552). This is in addition to the changes made in 2013.

### Senete File 2374

- Made changes to liquor and alcohol licensing, altering the designation, authority, and fees. The anticipated impact will be a reduction in related revenues to local governments.

2022-23

### House File 718

- Passed into law in the 2023 session. It includes several provisions that make changes to Iowa's property tax system and the local government budgeting process.

### Senete File 181

- Due to a change made in the 2021-22 legislative session (HF 418), the calculation of the residential property tax classification rollback was impacted due to the elimination and merge of the multi-residential property tax classification into residential. SF 181 makes a change to the related mechanics of the rollback equation, effectively reducing the residential rollback beginning with the FY 24 budget and going forward.

2023-24

### Senete File 2442

- Made changes to HF 718, passed in the 2022-23 legislative session, related to Iowa's property tax system and the local government budgeting process.

# Layered Impact on Budgets

## Unfunded Mandates in Recent Legislation

How many communities impacted?

How much impact?

- **From a sampling of 5 recent legislative changes, the impacts total more than \$300M (FY24), or 18% of all property tax dollars received by all cities in FY24 (collectively).**
  - If we extrapolated this out using the taxable value of property (all cities), it would equal an estimated \$2.26 levy, based on the average FY24 city tax rate.

# Layered Impact on Budgets

## Costs/Unfunded Mandates that 'Layer' with Recent Legislation

- Recent Iowa League of Cities Survey cites **many** challenges around:
  - **Infrastructure**
    - Delaying maintenance/repair of infrastructure until critical
      - Most cities that responded
      - Forced to increase debt (if under debt limit)
      - An example: [small city] already maxed on debt obligation; storm sewer system that is collapsing; a water tower that requires over \$100k in maintenance; deferred building and street maintenance
    - Compliance with environmental regulation
      - A couple of examples:
        - City of pop. 896 facing required upgrades at a cost of around \$7M
        - City of pop. 1,033 facing DNR mandates for building a new sewer plant - \$5.5 million
    - Broadband and cybersecurity – emerging technologies (and costs)

# Layered Impact on Budgets

## Rising Costs that 'Layer' with Recent Legislation

- Recent Iowa League of Cities Survey cites **many** challenges around:
  - **Rising Costs**
    - Insurance premiums
    - Construction/materials
    - Chlorine/cleaning supplies
    - Public safety equipment
    - Vehicles
    - Wages (incl. some trends impacted by other legislation)
    - Publications
    - IT (software, hardware, security, etc.)
    - Public pension obligations

# Layered Impact on Budgets

## More about Community Expenses

### City General Fund Expenditure by Budget Category, FY 2025

The dollar bill tool below shows the categories in which the selected city spends, or invests in, from its general fund. It represents how much of every dollar of revenue that comes to the city goes to each of the functions below by budget category. For example, if a city spends 35 cents of every general fund dollar on public safety, the dollar bill will show 35 cents for that category. Property tax revenues make up a significant portion of general fund revenues (about 54% for fiscal year 2025).

For more detailed information on general fund revenues and expenditures by category, see the *City General Fund Revenue and Expenditures* reports at: <https://indicators.extension.iastate.edu/indicators/Publications/>. Use the drop-down menu to the right to select a city.

2025 | HUDSON



\* Calculated values are rounded to the nearest cent which may add up to a total slightly more or less than \$1.00

Data Source: Iowa Department of Management

#### Budget Category

- Public Safety
- Public Works
- General Government
- Culture & Recreation
- Community & Economic Development
- Health & Social Services
- Transfers
- Debt Service
- Capital Projects



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Extension and Outreach  
Community and Economic Development

Contact [erinm1@iastate.edu](mailto:erinm1@iastate.edu) with questions

For more details on the source of average city general fund revenues visit the chart below.

[Average City General Fund Revenues by Source](#)

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# Layered Impact on Budgets

## Trends?

- Debt
- Incentives/Disincentives to grow
- Infrastructure condition
- Reduced funding to community support organizations or partnership agencies
- Social services?
- Fewer training/professional development opportunities
- Workforce pipeline?
- Quality of life trends
- Disincorporation?

# Layered Impact on Budgets

## City Survey Says..... (League Survey)

The League asked what state or federal unfunded mandates have had a significant impact on their city budgets. The most commonly cited mandates included:

- State property tax legislation
- Environmental mandates to upgrade facilities (such as sewage treatment, water treatment, electrical upgrades DNR/EPA mandates)
- Rollbacks
- Publication requirements
- Elderly and military tax exemptions
- Public pension obligations (IPERS and MFPRSI)
- Public safety-related mandates, and trickle-down of recent legislation

# Layered Impact on Budgets

## City Survey Says..... (League Survey)

Rising expenses are a significant concern for cities as well, as revenue limitations are implemented jointly. The League asked cities to identify areas of expenditure that had significant impact on their budgets.

- 84% listed insurance costs as a rising expense
- 72% said the cost of construction projects/CIP projects
- 70% said the cost of goods/materials
- 66% said equipment costs
- 63% said maintenance costs
- 55% said vehicle costs
- 51% said public safety recruitment (incl. police, fire, ems, other)
- 43% said computer/tech/cybersecurity costs

# Layered Impact on Budgets

## City Survey Says..... (League Survey)

Some of the most cited consequences of revenue limitations (long-term) included:

- Delay in upgrading infrastructure
- Delay in streets/public works improvements and repair
- Detrimental disaster-related mitigation, response and recovery
- Increased utilities costs to residents
- Need to raise taxes
- Failure to meet demand for critical services
- Dissolution of smaller cities
- Equipment in poor condition and use of temporary stop-gaps at a higher long-term expense
- Decrease in population due to lack of quality of life amenities
- Lower service quality or availability
- Use-up reserves meant to aid in emergencies or for dedicated purposes
- Restricting growth in certain areas or property classifications
- Reduce various departments (including public safety)
- Compliance issues with environmental mandates
- Lay off staff
- Slow growth/disincentivized growth
- Small businesses suffer because less business will go to local contractors
- Fewer free or low-cost activities that greatly benefit low-income residents
- Increase in crime and EMS services
- Reduction in funding to any services provided by non-profit organizations
- Reduce affordable housing solutions
- Reduction in social services
- Loss of workforce pipeline
- Increase in debt
- Critical risk associated with infrastructure vulnerability
- Difficulty supporting economic development
- Challenges to first responders (inadequate support and staffing)
- Further movement to urban centers

# Resources at CED

- Iowa Government Finance Initiative reports
- Data/Local Government Team Resources: including
  - Indicators Portal
  - Data for Decision-Makers reports
  - General Fund Revenue/Expenditure reports
  - Outstanding Debt Obligation/Debt reports
  - Iowa Retail Sales Trade Analysis reports
  - Dollar Bill Tool
  - Data Science for the Public Good

# Resources at CED

- Local Government Programs and Training, including:
  - Municipal Professionals Institute and Academy
  - Iowa Government Finance Initiative (IGFI)
  - Local Government Education Series
  - Data Literacy Training
  - Rural Housing Readiness Assessment Program & Collaborative Housing Symposium
  - Grant Writing Workshops
  - Tourism Programs (including First Impressions, and Interpretive Guide Certification)
  - Strategic planning/visioning facilitation
  - Civic engagement and leadership training
  - Township Trustee & Clerks training
  - Iowa Mayors' Design Institute
  - Community/Public Art Toolkits
  - Community Visioning
  - Iowa Retail Initiative
  - Planning & Zoning
  - Community Resilience
  - Economic impact studies

# Resources at CED

- Civic Engagement Team Resources
  - Goal setting, facilitation, strategic planning
  - Marketing Hometown America
- Food Systems Team Resources
  - Farm to School and Early Care
  - Local Food Leader
  - Local Food Systems Certifications
  - Community Resilience
- Participation in multiple grants and research projects, including:
  - Rural Shrink Smart (National Science Foundation)
  - Renewable Energy Siting through Technical Engagement and Planning (R-STEP)
  - ISU Research Innovation Roundtable – Circular Economies & Game Simulation
  - Midwest Big Data Hub – Data Storytelling

# Resources at the League

Annual Conference & Exhibit

Small City Workshop Series

Budget Workshop Series

Nuisance Abatement Conference

Municipal Leadership Academy

Local Leaders Day

# Resources at ISAC

**NEW COUNTY OFFICERS  
SCHOOL**

Jan. 15, 2025

[READ MORE](#)

**STATEWIDE SUPERVISORS  
MEETING**

Jan. 30, 2025

[READ MORE](#)

**LEADERSHIP SEMINAR**

Feb. 25, 2025

[READ MORE](#)

**2025 ISAC SPRING  
CONFERENCE**

Mar. 13, 2025

[READ MORE](#)

# Breakout session 1

The state of Iowa is transitioning to a flat income tax rate in 2025. Forecast suggests about \$1 billion reduction in revenue for the state over 2025 and 2026. It could have impacts on state support for local governments.

Recent property tax reforms (HF 718) also impact the ability of cities and counties to generate revenues.

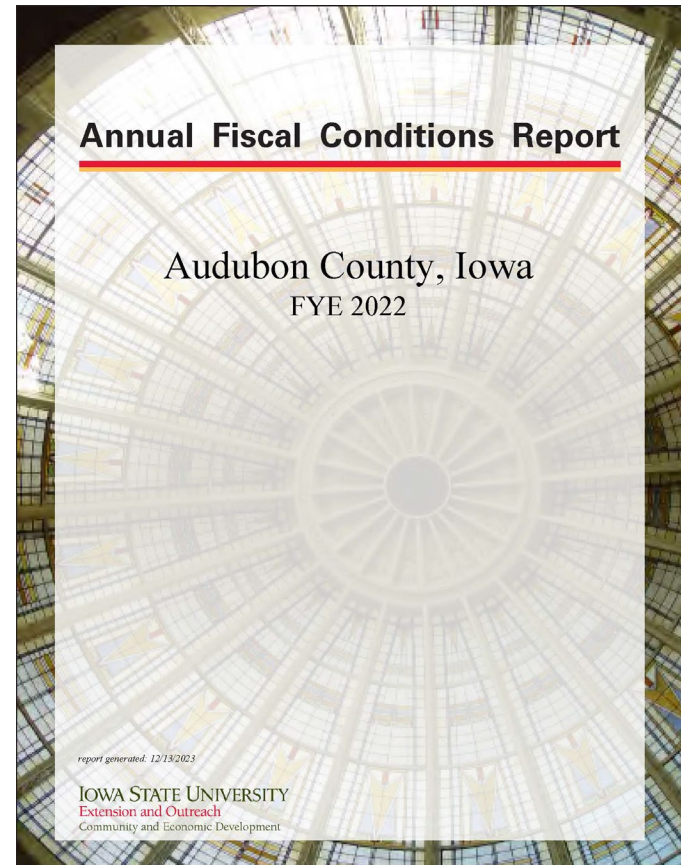
Discuss the recent property tax reforms and state-imposed funding limitations impacting your city or county's ability to generate revenue.

- **What strategies can municipalities and counties employ to maintain financial stability while meeting service demands?**

*Be prepared to share 1 or 2 highlights from your group discussion and enter into the chat when the whole group reconvenes. Include community name and population size.*

# Fiscal condition reports

- Customized IGFI Annual Fiscal Condition Reports
- County Fiscal Capacity and Fiscal Effort Index – Fiscal Health
- Peer analysis
- Value of the resources
- Educational resources, assist in decision making
- Elected officials – new and existing
- Appointed officials – city, county, stakeholder groups
- Municipal bond ratings – a credible third-party, independent and unbiased validation of local economic and fiscal conditions.
- Grant application – Federal and State
- Understanding ‘peer’ communities



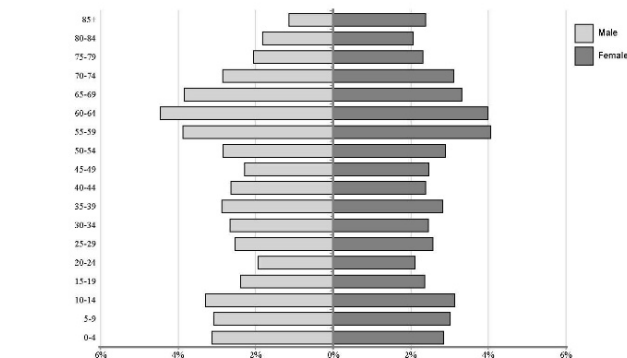
# Demographics

## Age Distribution (Continued)

Changes in age composition (Table 3) could impact the county finances differently, depending on the nature and significance of the changes. For example, an aging population and an increase in the number of senior citizens impact the budget of a local government in areas requiring services for the elderly. Revenues may be impacted by the stagnant nature of senior citizens' incomes, and reductions of property taxes, user fees, and charges of various types. Expenditures may increase when targeted programs in the areas of health, welfare, and transportation are introduced. By the same token, an increasing number of young families with children will impact a county's budget in a different way, with additional expenditures in such areas as education, parks and recreation, and juvenile justice.

Figure 2 shows a population pyramid for the county using the 2020 Decennial Population. A population pyramid is a method of visually graphing the age-sex composition of a population. The horizontal axis represents percentage of total population and the vertical axis represents the age group by sex, male or female. For example, in any of the age groups, if the bar representing females is longer than the corresponding bar for males, it means there are more females in that category than males and vice versa.

Figure 2. Population Pyramid, 2020



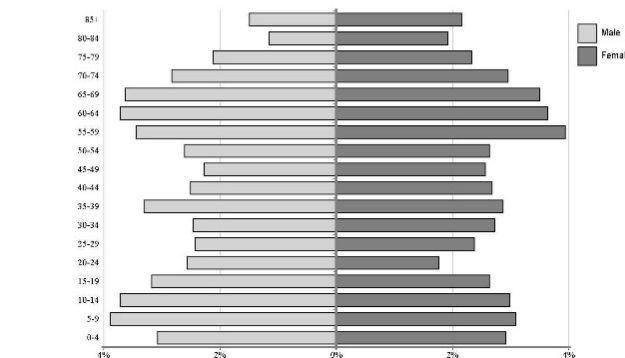
Source: U.S. Census Bureau, Decennial Census

## Age Distribution (Continued)

Changes in age composition (Table 3) could impact the county finances differently, depending on the nature and significance of the changes. For example, an aging population and an increase in the number of senior citizens impact the budget of a local government in areas requiring services for the elderly. Revenues may be impacted by the stagnant nature of senior citizens' incomes, and reductions of property taxes, user fees, and charges of various types. Expenditures may increase when targeted programs in the areas of health, welfare, and transportation are introduced. By the same token, an increasing number of young families with children will impact a county's budget in a different way, with additional expenditures in such areas as education, parks and recreation, and juvenile justice.

Figure 2 shows a population pyramid for the county using the 2020 Decennial Population. A population pyramid is a method of visually graphing the age-sex composition of a population. The horizontal axis represents percentage of total population and the vertical axis represents the age group by sex, male or female. For example, in any of the age groups, if the bar representing females is longer than the corresponding bar for males, it means there are more females in that category than males and vice versa.

Figure 2. Population Pyramid, 2020



Source: U.S. Census Bureau, Decennial Census

# Economy

## Income Distribution

Per capita and household incomes are a measure of a community's ability to spend and pay taxes (Table 6).

The higher the per capita income, the more robust tax base the community will likely have. A county with higher income levels can afford a higher debt burden, allowing it to borrow more. Counties with higher median income levels are able to deal with financial crises better than counties with relatively lower median income levels as a consequence of higher level of reserves. In addition, higher income level translates into greater levels of retail spending, which has ripple effects on the entire economy. Therefore, it is desirable for a county to have a growing per capita income over time.

The income indicator however needs to be interpreted carefully. It is quite likely that two counties with similar per capita income have different income distributions, resulting in varied demand for services. It is also erroneous to infer that lower levels of income puts local governments under fiscal stress. If the costs of delivering services are also low, lower income is not a concern. However, it is important to keep in mind that higher levels of income in a community are generally viewed positively by credit rating agencies, meaning that the local government has a stable and robust revenue base to make repayments on monies borrowed.

Table 6. Household Income Distribution (In 2021 Inflation-Adjusted Dollars)

	Taylor County		Non-Metro Counties*		Iowa	
	Estimate	MOE	Estimate	MOE	Estimate	MOE
Per Capita Income	\$29,964	+/- \$1,483	\$31,396	+/- \$2,170	\$34,817	+/- \$223
Median Household Income	\$59,528	+/- \$3,885	\$59,915	+/- \$4,371	\$65,429	+/- \$397
Total Households	2,446	+/- 76	5,182	+/- 163	1,275,893	+/- 3,252
<b>Household Income</b>						
Less than \$10,000	4.2%	+/- 1.1%	4.8%	+/- 1.6%	4.7%	+/- 0.1%
\$10,000 To \$14,999	4.3%	+/- 1.3%	4.5%	+/- 1.5%	3.8%	+/- 0.1%
\$15,000 To \$24,999	6.8%	+/- 1.9%	9.4%	+/- 2.2%	8.2%	+/- 0.2%
\$25,000 To \$34,999	12.5%	+/- 2.4%	9.2%	+/- 2.1%	8.6%	+/- 0.2%
\$35,000 To \$49,999	15.7%	+/- 2.5%	13.7%	+/- 2.6%	12.6%	+/- 0.2%
\$50,000 To \$74,999	21.1%	+/- 3.4%	20.2%	+/- 3.0%	18.8%	+/- 0.2%
\$75,000 To \$99,999	15.2%	+/- 2.7%	14.8%	+/- 2.6%	14.2%	+/- 0.2%
\$100,000 To \$149,999	12.3%	+/- 2.6%	15.2%	+/- 2.5%	17.0%	+/- 0.2%
\$150,000 To \$199,999	4.6%	+/- 2.1%	4.6%	+/- 1.5%	6.4%	+/- 0.2%
\$200,000 Or More	3.4%	+/- 1.2%	3.6%	+/- 1.3%	5.8%	+/- 0.2%

Source: U.S. Census Bureau; American Community Survey 2017-2021

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Table 6. Household Income Distribution (In 2021 Inflation-Adjusted Dollars)

	Audubon County		Non-Metro Counties*		Iowa	
	Estimate	MOE	Estimate	MOE	Estimate	MOE
Per Capita Income	\$29,917	+/- \$1,772	\$31,396	+/- \$2,170	\$34,817	+/- \$223
Median Household Income	\$54,643	+/- \$5,861	\$59,915	+/- \$4,371	\$65,429	+/- \$397
Total Households	2,498	+/- 80	5,182	+/- 163	1,275,893	+/- 3,252
<b>Household Income</b>						
Less than \$10,000	3.5%	+/- 1.2%	4.8%	+/- 1.6%	4.7%	+/- 0.1%
\$10,000 To \$14,999	3.0%	+/- 1.2%	4.5%	+/- 1.5%	3.8%	+/- 0.1%
\$15,000 To \$24,999	9.6%	+/- 2.9%	9.4%	+/- 2.2%	8.2%	+/- 0.2%
\$25,000 To \$34,999	12.6%	+/- 2.9%	9.2%	+/- 2.1%	8.6%	+/- 0.2%
\$35,000 To \$49,999	15.9%	+/- 3.9%	13.7%	+/- 2.6%	12.6%	+/- 0.2%
\$50,000 To \$74,999	23.6%	+/- 3.7%	20.2%	+/- 3.0%	18.8%	+/- 0.2%
\$75,000 To \$99,999	11.2%	+/- 2.4%	14.8%	+/- 2.6%	14.2%	+/- 0.2%
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Source: U.S. Census Bureau; American Community Survey 2017-2021

## Property Taxes

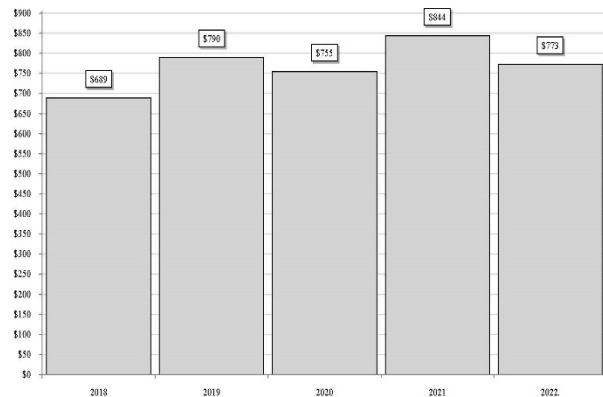
Property tax is among the major sources of revenue for Iowa counties. Figure 5 illustrates the trend in property tax revenues per capita. Property tax per capita reflects the county's capacity to raise revenue to provide different types of services at the county level. Property tax is one area in which local governments have the authority to change levy rates based on the levels of expenditure they need to incur. It is the policy of fiscal federalism that allows local governments to make decisions without the fear of intervention from the state or federal government although there are laws to adhere to before making changes.

It is generally desirable for per capita property tax to remain stable or marginally increase over time. At a minimum, the cost of delivering services increases at the rate of inflation. To ensure that services continue to be provided at the desired levels to residents, property tax rate needs to be adjusted to raise additional revenue.

A decline in per capita property tax may indicate that either assessed valuations have declined, property tax rates have gone down, or tax delinquencies have increased. It is prudent to examine this further to pinpoint the exact reason for the decline.

A downward trend in property values is of particular concern due to the potential implications for county revenues and expenditures. Declining property values may push levy tax rates up and force counties to either find alternate revenue sources or cut spending. Many factors affect local property values, including changes in population, business conditions, state mandates, and market conditions dictated by supply and demand.

Figure 5. Property Tax Per Capita (In 2018 Inflation-Adjusted Dollars)



Source: Annual Financial Reports (AFR)

## Property Taxes

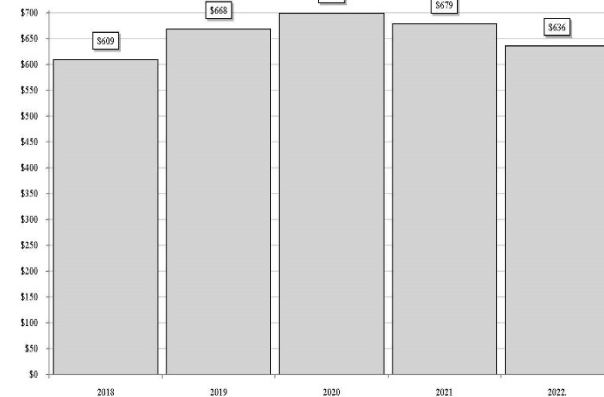
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Source: Annual Financial Reports (AFR)

### Roads and Transportation

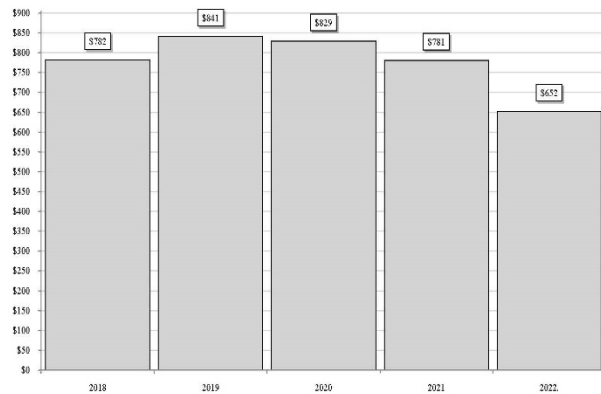
Counties are responsible for roads that are within their boundaries and outside those of that of the cities within the county. The broad areas of spending include expenditures for secondary roads administration and engineering, roadway maintenance, general roadway expenditures, and mass transit.

The county is responsible for bridges and culverts, roads, snow and ice control, traffic controls and road clearing. Roads typically account for the bulk of the expenditure on snow removal, traffic controls and road clearing are usually stable unless the area has to deal with a major type of weather event.

Per capita expenditures (illustrated in Figure 16) tend to stay steady except when weather patterns are beyond the normal range. A steady or increasing trend could mean that the county is making the much needed investments in maintenance. Decline in spending however presents a cause for concern and each county needs to examine the implications of such a trend as it relates to the state of the roads and bridges within their jurisdiction.

Roads in rural Iowa require a lot of resources to keep them functional and safe. Increase in gas taxes in Iowa in 2015 allows the state to use the additional resources generated annually to keep Iowa roads and bridges safe and reliable. The rural roads especially are critical to farming and hence additional spending to keep them in good condition is critical for Iowa agriculture as well as rural communities.

Figure 16. Roads and Transportation Expenditures Per Capita (In 2018 Inflation-Adjusted Dollars)



Source: Annual Financial Reports (AFR)

### Roads and Transportation

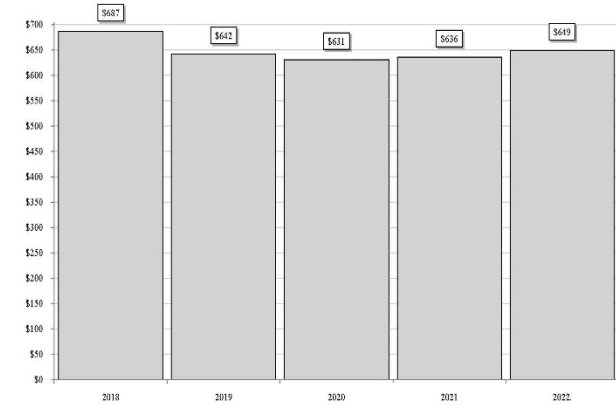
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Source: Annual Financial Reports (AFR)

# Index: Tax base and tax rate

County	Taxable Valuation	County Levy rate	Population	Property tax yield	Per capita valuation	Per capita PT Revenue	Fiscal capacity	Fiscal effort
WARREN	3,125,453,232	7.85908	53,402	24,563,187	58,527	460	94.44	85.03
POTTAWATTAMIE	5,932,400,988	10.82945	93,304	64,244,640	63,581	689	102.59	117.17
DUBUQUE	5,937,515,674	9.00911	98,718	53,491,732	60,146	542	97.05	97.48
<b>STORY</b>	<b>5,817,554,657</b>	<b>7.3324</b>	<b>99,472</b>	<b>42,656,638</b>	<b>58,484</b>	<b>429</b>	<b>94.37</b>	<b>79.33</b>
<b>DALLAS</b>	<b>8,126,572,681</b>	<b>5.13912</b>	<b>103,796</b>	<b>41,763,432</b>	<b>78,294</b>	<b>402</b>	<b>126.33</b>	<b>55.60</b>
<b>WOODBURY</b>	<b>5,717,313,709</b>	<b>9.60974</b>	<b>105,607</b>	<b>54,941,898</b>	<b>54,138</b>	<b>520</b>	<b>87.35</b>	<b>103.97</b>
BLACK HAWK	6,510,371,056	9.16568	130,368	59,671,978	49,938	458	80.58	99.17
JOHNSON	10,319,638,826	9.73173	154,748	100,427,939	66,687	649	107.60	105.29
SCOTT	10,567,517,506	8.82004	174,170	93,205,927	60,674	535	97.90	95.43
LINN	13,420,013,397	8.55521	228,939	114,811,033	58,618	501	94.58	92.56
<b>POLK</b>	<b>32,322,833,932</b>	<b>10.72099</b>	<b>496,844</b>	<b>346,532,779</b>	<b>65,056</b>	<b>697</b>	<b>104.97</b>	<b>116.00</b>
Group	107,797,185,658	9.24246	1,739,368	996,311,183	61,975		100	100

- Blue
- Red
- Green
- Brown

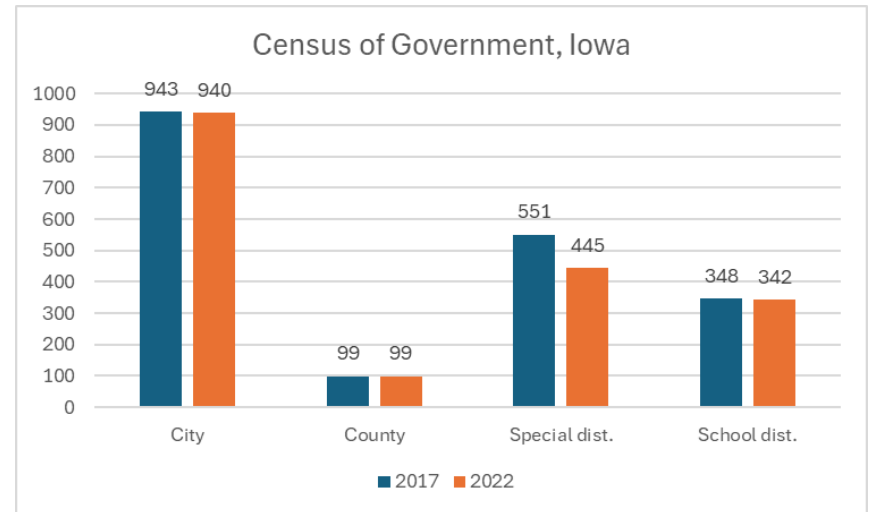
# Fiscal Health Index

- Fiscal Capacity – Valuation per capita
- Fiscal Effort – Levy rates relative to similar peer cities
- Property Valuation
- Population
- Property Tax levy rate – city and county levies
- 4 groups (50K +; 25K-49,999; 10K-24,999; Less than 10K)
- 6 groups for cities (50K +; 25K-49,999; 10K-24,999; 2.5K-9,999; 500-2,499; <500)

# What is government fragmentation?

- Refers to the division of governance responsibilities among numerous small governmental units, including cities, counties, school districts, townships, and special-purpose districts (e.g., water or fire districts).

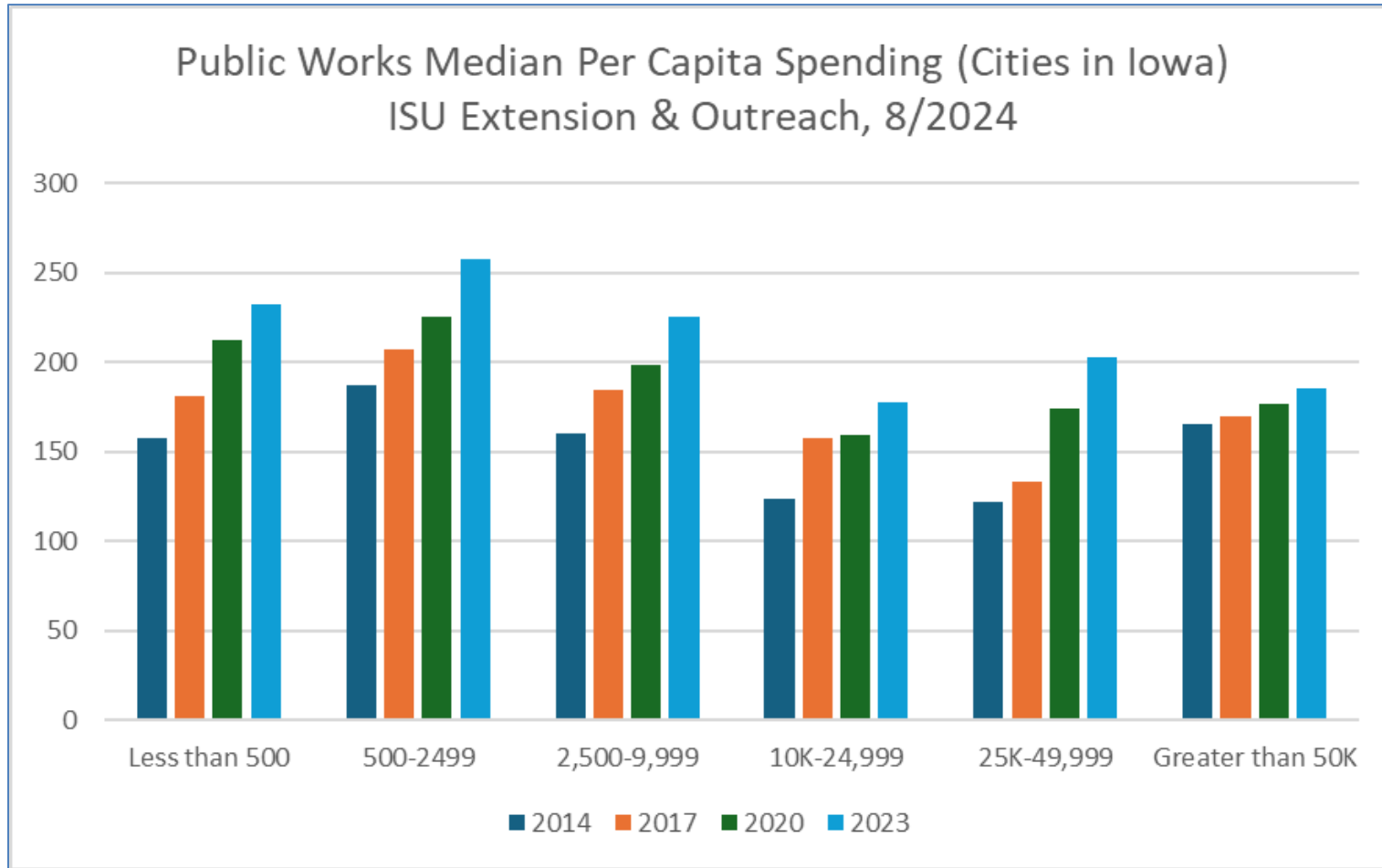
- Iowa – **1,826** units of government (2022)
- **General purpose (1,039)**
- 940 cities
- 99 counties
- **Special purpose (787)**
- 342 independent school districts
- 445 special district govt.



# Impacts

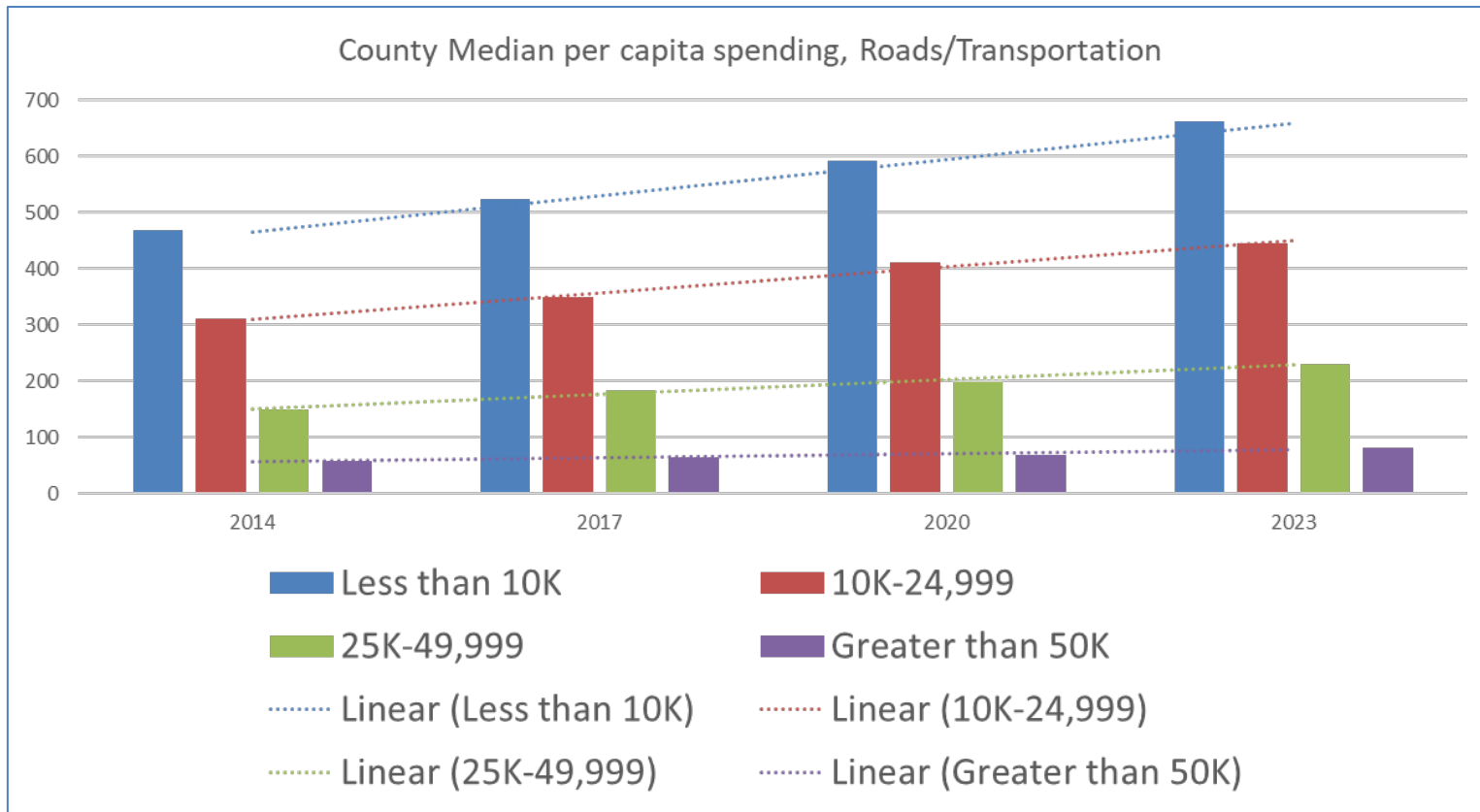
- Economies of scale for delivering government services.
- Operational cost on per capita basis rises
- Long term fixed costs (capital spending) rises on a per-capita basis (e.g. price of water and sewer)
- Compliance with state mandated regulations (unfunded) increases burden on residents (especially in smaller and shrinking places)
- Small towns continue to enjoy benefits of their autonomy
- The public library is emblematic of this
- Public-private collaborations for community betterment

# PUBLIC WORKS EXPENDITURES: CITIES



Source: Annual Financial Data, 2013-2023

# ROADS AND TRANSPORTATION EXPENDITURES: COUNTIES



Source: Annual Financial Data, 2013-2023

# Water and sewer, median monthly bill

City	Median Water and Sewer bill	City	Water and Sewer bill
Ames	61.69	Ackley	112.95
Ankeny	85.12	Auburn	134.72
Cedar Rapids	65.57	Bloomfield	169.96
Dubuque	67.15	Brighton	148.2
Iowa City	60.73	Eldora	127.37
Slater	149.34	Marshalltown	73.72
		Mason City	79.84

# Implications

- Rural vs urban divide is visible
- Declining economic resiliency, dwindling businesses and jobs
- Declining population reduces community capacity to address important community issues tied to quality of life
- Fiscal challenges are lingering, small shrinking cities do not have access to high skilled professionals
- Long term unsustainable with no turn around in sight.
- More cities will likely disincorporate
- More consolidations
- More cooperation and shared governance: needs time and resources
- Regional economy serving as the major economic growth engine

# Breakout session 2

The year 2025 is just starting. High prices of goods and services continues to be an issue, major tax policy changes (income and property tax) at the state level (Iowa) take effect soon that might impact revenue generation at the local level.

Given this context, think about one major area that you believe is very important for your community to focus on to remain a good place for families to work and live.

- **Question: What are the top priorities for your community to remain a good place for families to live and work?**

*Be prepared to share 1 or 2 highlights from your group discussion and enter into the chat when the group reconvenes. Include community name and population size.*

- Using resources
- Providing feedback
- Sharing ideas for greater good
- ISU has capacity, skills to utilize data benefitting all Iowans.
- Recording of session, slides will be emailed.
- Evaluation email
- [bdas@iastate.edu](mailto:bdas@iastate.edu) (Biswa Das)
- [erinm1@iastate.edu](mailto:erinm1@iastate.edu) (Erin Mullenix)
- [jrobison@iastate.edu](mailto:jrobison@iastate.edu) (Julie Robison)

Item 7: City Administrator position topic. Discuss salary range, requested per Graham Valdes of Specialized Recruiting Group. Discuss any additional item related to the search.

Item 10: Correspondence received.

January 9, 2025

City of Atkins,

Effective March 15, 2025 I will be terminating my part-time employment as building inspector. As of today January 9, 2025 I not be accepting any new building permits. I will finish out the required inspections of all permits that are currently in progress that I have been paid for. Thank you.

Jerry Michael

A handwritten signature in black ink, appearing to read "Jerry Michael", is written over the printed name. The signature is stylized with loops and a long horizontal stroke.