

Mason City Room, Mason City Public Library  
Mason City, Iowa

March 25, 2025  
7:00 P.M.

**City Council Meeting Comments:** City Council Meeting Comments: To view the Agenda for all meetings, visit [www.masoncity.net](http://www.masoncity.net) and click on the Agenda button. The public is invited to provide input on Council items only prior to the meeting or at the meeting during the public forum.

Join from PC, Mac, iPad, or Android:

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Passcode:331417; Phone one-tap: +16469313860,,87048287954# US; +19292056099,,87048287954# US (New York); Join via audio: +1 646 931 3860 US; +1 929 205 6099 US (New York); +1 301 715 8592 US (Washington DC); +1 305 224 1968 US; +1 309 205 3325 US; +1 312 626 6799 US (Chicago); +1 719 359 4580 US; +1 253 205 0468 US; +1 253 215 8782 US (Tacoma); +1 346 248 7799 US (Houston) +1 360 209 5623 US; +1 386 347 5053 US; +1 507 473 4847 US; +1 564 217 2000 US; +1 669 444 9171 US; +1 669 900 6833 US (San Jose); +1 689 278 1000 US; Webinar ID: 870 4828 7954  
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## AGENDA

### 1<sup>st</sup> SPECIAL MEETING OF THE CITY COUNCIL

*Our mission is to provide efficient and effective City services and infrastructure with sound fiscal policies that create an enjoyable quality of life in a safe and viable community*

ROLL CALL -

ADOPT AGENDA -

PUBLIC HEARING -

1. Public Hearing on Proposed Maximum Property Tax Levy

Adjournment

City of Mason City  
Finance Department

# Memorandum

To: Aaron Burnett, City Administrator  
From: Brent Hinson, Finance Director  
Date: March 20, 2025  
RE: Hold Truth in Taxation Hearing for FY26 Budget

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**Recommendation:**

Hold the new “Truth in Taxation” preliminary hearing for the City’s FY26 budget.

**Review:**

As of last year, the State has eliminated the “Max Levy” hearing we have done for the past several years, and replaced it with a “Truth in Taxation” hearing, which comes after a notice that is mailed by the County Auditor by March 20.

By law, this can be the only item on the agenda. Council does not take any action following the hearing. After the hearing, the meeting will be adjourned and we have scheduled a 2<sup>nd</sup> special meeting at 6:15 PM to consider setting the final budget hearing for the Tuesday, April 15 regular meeting.

**Budget Impact:**

The City is planning on a slightly reduced tax rate for FY26. The State-required form of notice is misleading; due to revaluations, most residents and businesses will not see anything like the listed 12.50% and 13.95% increase in taxes, respectfully. As was provided to Council at the last meeting, we did also produce a “Citizen’s Guide to the Budget” to help explain the notice and other factors related to the budget.

**Council Action Requested:**

Hold the Truth in Taxation hearing as required by law to proceed to the next step in budget adoption.

**Attachments:**

Hearing Notice.



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Brent Hinson, Finance Director



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Reviewed and Recommend Approval

**CITY NAME:** NOTICE OF PUBLIC HEARING - CITY OF MASON CITY - PROPOSED PROPERTY TAX LEVY **CITY #:** 17-145  
**MASON CITY** **Fiscal Year** July 1, 2025 - June 30, 2026

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

**Meeting Date:** 3/25/2025 **Meeting Time:** 07:00 PM **Meeting Location:** Mason City Public Library, Mason City Room, 225 2nd St SE, Mason City, Iowa 50401

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
www.masoncity.net

City Telephone Number  
(641) 421-3613

Iowa Department of Management	Current Year Property Tax	Certified 2024 - 2025	Budget Year Property Tax	Effective 2025 - 2026	Budget Year Proposed Property Tax	2025 - 2026
Taxable Valuations for Non-Debt Service		1,244,324,523		1,250,617,390		1,250,617,390
Consolidated General Fund		10,589,202		10,589,202		10,642,754
Operation & Maintenance of Public Transit		296,336		296,336		149,999
Aviation Authority		0		0		0
Liability, Property & Self Insurance		511,467		511,467		632,500
Support of Local Emergency Mgmt. Comm.		0		0		0
Unified Law Enforcement		0		0		0
Police & Fire Retirement		627,239		627,239		742,479
FICA & IPERS (If at General Fund Limit)		714,404		714,404		646,094
Other Employee Benefits		1,219,936		1,219,936		946,780
Capital Projects (Capital Improv. Reserve)		0		0		0
Taxable Value for Debt Service		1,322,255,838		1,343,077,330		1,343,077,330
Debt Service		3,656,685		3,656,685		3,995,480
<b>CITY REGULAR TOTAL PROPERTY TAX</b>		<b>17,615,269</b>		<b>17,615,269</b>		<b>17,756,086</b>
<b>CITY REGULAR TAX RATE</b>		<b>13.98329</b>		<b>13.88397</b>		<b>13.97792</b>
Taxable Value for City Ag Land		10,122,340		10,417,086		10,417,086
Ag Land		30,405		30,405		31,291
<b>CITY AG LAND TAX RATE</b>		<b>3.00375</b>		<b>2.91876</b>		<b>3.00375</b>
<b>Tax Rate Comparison-Current VS. Proposed</b>						
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year</b>	<b>Certified</b>	<b>Budget Year</b>	<b>Proposed</b>	<b>Percent Change</b>	
		<b>2024/2025</b>		<b>2025/2026</b>		
City Regular Residential		648		729	12.50	
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year</b>	<b>Certified</b>	<b>Budget Year</b>	<b>Proposed</b>	<b>Percent Change</b>	
		<b>2024/2025</b>		<b>2025/2026</b>		
City Regular Commercial		2,860		3,259	13.95	

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

**Reasons for tax increase if proposed exceeds the current:**

The numbers in the tax rate comparison are not accurate, showing a 10% increase, whereas assessments in Mason City increased only 0.61%. Contact the City for an accurate calculation of your relative tax liability. We continue to budget and plan responsibly for the long-term good of the community.

Mason City Room, Mason City Public Library  
Mason City, Iowa

March 25, 2025  
7:00 P.M.

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## AGENDA

### 2<sup>nd</sup> SPECIAL MEETING OF THE CITY COUNCIL

*Our mission is to provide efficient and effective City services and infrastructure with sound fiscal policies that create an enjoyable quality of life in a safe and viable community*

ROLL CALL -

ADOPT AGENDA -

ACTION –

1. Administrator recommending approval  
**Reso.** setting a date for hearing on the proposed 2025-2026 Budget for the City of Mason City, Iowa

Adjournment

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**Citizen Comments:** City Council members and staff will be available for a period of time after adjournment to visit with citizens, answer questions and address concerns. *In accordance with Title II of the American with Disabilities Act as it pertains to access to Public Meetings, the City Clerk's Office of the City of Mason City, upon 48 hour notice, will make reasonable accommodations for persons with special needs. Please call (641) 424-7102 if you need assistance.* Please note flash photography is not allowed during the meeting.

RESOLUTION 25 - 50

A RESOLUTION SETTING A DATE FOR HEARING  
ON THE PROPOSED 2025-2026 BUDGET FOR THE  
CITY OF MASON CITY, IOWA

WHEREAS, a proposed budget for the City of Mason City, Iowa, for the fiscal year 2025-2026 has been compiled, and

WHEREAS, a public hearing is required by law to be held on the adopting of said proposed budget;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Mason City, Iowa:

Section 1: That the City Council will conduct a public hearing on the proposed 2025-2026 budget in the Mason City Room, Mason City Public Library, Mason City, Iowa, on the 15<sup>th</sup> day of April, 2025, beginning at 7:00 o'clock P.M.

Section 2: That the City Clerk is hereby authorized and directed to publish notice of said hearing in the Globe Gazette, a newspaper of general circulation in the City of Mason City, Iowa, one time, not less than ten nor more than twenty days before the date set for the hearing; said notice to be in substantially the form attached as Exhibit A to this resolution.

PASSED AND APPROVED this 25<sup>th</sup> day of March, 2025.

\_\_\_\_\_  
Bill Schickel, Mayor

ATTEST:

\_\_\_\_\_  
Aaron Burnett, City Clerk

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
 Fiscal Year July 1, 2025 - June 30, 2026

City of: **MASON CITY**

The City Council will conduct a public hearing on the proposed Budget at: **Mason City Public Library, Mason City Room, 225 2nd Street SE, Mason City, IA 50401 Meeting Date: 4/15/2025 Meeting Time: 07:00 PM**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property	13.97792
The estimated tax levy rate per \$1000 valuation on Agricultural property is	3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number (641) 421-3613 City Clerk/Finance Officer's NAME Brent Hinson

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	17,787,377	17,649,470	17,401,869
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>17,787,377</b>	<b>17,649,470</b>	<b>17,401,869</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	2,620,011	2,393,387	1,548,532
Other City Taxes	6	7,823,153	7,881,303	7,812,076
Licenses & Permits	7	621,625	627,848	604,346
Use of Money and Property	8	2,359,163	3,256,449	3,416,309
Intergovernmental	9	8,683,901	15,535,803	22,825,038
Charges for Fees & Service	10	22,009,262	20,777,804	18,827,231
Special Assessments	11	0	50,000	0
Miscellaneous	12	7,071,782	13,806,276	6,818,354
Other Financing Sources	13	57,403,630	7,042,132	15,263,800
Transfers In	14	17,901,716	27,159,621	21,948,940
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>144,281,620</b>	<b>116,180,093</b>	<b>116,466,495</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	14,061,940	13,684,719	12,673,922
Public Works	17	5,006,110	4,879,549	4,527,912
Health and Social Services	18	298,164	285,625	298,485
Culture and Recreation	19	4,826,235	4,685,073	4,592,244
Community and Economic Development	20	3,999,382	2,970,191	2,503,505
General Government	21	7,751,377	9,153,048	7,545,992
Debt Service	22	9,108,850	8,922,265	8,223,955
Capital Projects	23	14,793,724	36,015,760	34,000,238
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>59,845,782</b>	<b>80,596,230</b>	<b>74,366,253</b>
Business Type / Enterprises	25	69,188,570	27,327,711	19,157,248
<b>Total ALL Expenditures</b>	<b>26</b>	<b>129,034,352</b>	<b>107,923,941</b>	<b>93,523,501</b>
Transfers Out	27	17,901,716	27,159,621	21,948,940
Total ALL Expenditures/Transfers Out	28	146,936,068	135,083,562	115,472,441
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-2,654,448</b>	<b>-18,903,469</b>	<b>994,054</b>
Beginning Fund Balance July 1	30	35,718,261	54,621,730	53,627,676
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>33,063,813</b>	<b>35,718,261</b>	<b>54,621,730</b>