

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023  
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
 The City of: MASON CITY County Name: CERRO GORDO COUNTY

Adopted On: 3/15/2022 Resolution: 22-59

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	1,252,464,277	2b	1,224,788,423	City Number: 17-145 Last Official Census: 27,338
DEBT SERVICE	3a	1,298,313,622	3b	1,270,637,768	
Ag Land	4a	7,036,533			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate	
Regular General levy	8.10000			10,144,961	9,920,786	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>								
Contract for use of Bridge	0.67500				0	44	0.00000	
Opr & Maint publicly owned Transit	0.95000				0	45	0.00000	
Rent, Ins. Maint of Civic Center	Amt Nec				0	46	0.00000	
Opr & Maint of City owned Civic Center	0.13500				0	47	0.00000	
Planning a Sanitary Disposal Project	0.06750				0	48	0.00000	
Aviation Authority (under sec.330A.15)	0.27000				0	49	0.00000	
Levee Impr. fund in special charter city	0.06750				0	51	0.00000	
Liability, property & self insurance costs	Amt Nec			306,553	299,779	52	0.24476	
Support of a Local Emerg.Mgmt.Comm.	Amt Nec				0	465	0.00000	
<b>Voted Other Permissible Levies</b>								
Instrumental/Vocal Music Groups	0.13500				0	53	0.00000	
Memorial Building	0.81000				0	54	0.00000	
Symphony Orchestra	0.13500				0	55	0.00000	
Cultural & Scientific Facilities	0.27000				0	56	0.00000	
County Bridge	As Voted				0	57	0.00000	
Missi or Missouri River Bridge Const.	1.35000				0	58	0.00000	
Aid to a Transit Company	0.03375				0	59	0.00000	
Maintain Institution received by gift/devise	0.20500				0	60	0.00000	
City Emergency Medical District	1.00000				0	466	0.00000	
Support Public Library	0.27000			175,345	171,470	61	0.14000	
Unified Law Enforcement	1.50000				0	62	0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>				10,626,859	10,392,035			
Ag Land	3.00375			21,136	21,136	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				10,647,995	10,413,171			
<b>Special Revenue Levies</b>								
Emergency (if general fund at levy limit)	0.27000			338,166	330,693	64	0.27000	
Police & Fire Retirement	Amt Nec			1,136,825	1,111,704		0.90767	
FICA & IPERS (if general fund at levy limit)	Amt Nec			593,117	580,011		0.47356	
Other Employee Benefits	Amt Nec			1,671,476	1,634,541		1.33455	
<b>Total Employee Benefit Levies (29,30,31)</b>				3,401,418	3,326,256	65	2.71578	
<b>Sub Total Special Revenue Levies (28+32)</b>				3,739,584	3,656,949			
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>					
SSMID 1		0	0	34	0	66	0.00000	
SSMID 2		0	0	35	0	67	0.00000	
SSMID 3		0	0	36	0	68	0.00000	
SSMID 4		0	0	37	0	69	0.00000	
SSMID 5		0	0	555	0	565	0.00000	
SSMID 6		0	0	556	0	566	0.00000	
SSMID 7		0	0	1177	0	1179	0.00000	
SSMID 8		0	0	1185	0	1187	0.00000	
<b>Total Special Revenue Levies</b>				39	3,739,584	3,656,949		
Debt Service Levy 76.10(6)	Amt Nec			40	3,280,735	3,210,800	70	2.52692
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	17,668,314	17,280,920	72	13.99746

(Signature)

3/24/22

(Date)

(County Auditor)

(Date)

**NOTICE OF PUBLIC HEARING - CITY OF MASON CITY - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2022 - June 30, 2023**

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

**Meeting Date:** 2/15/2022 **Meeting Time:** 07:00 PM **Meeting Location:** Mason City Room, Mason City Public Library, 225 2nd Street SE

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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

	Current Year Certified Property Tax 2021 - 2022	Budget Year Effective Property Tax 2022 - 2023	Budget Year Proposed Maximum Property Tax 2022 - 2023	Annual % CHG
Regular Taxable Valuation	1,228,814,639	1,252,464,277	1,252,464,277	
Tax Levies:				
Regular General	9,953,399	9,953,399	10,144,961	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	431,000	431,000	306,553	
Support of Local Emer. Mgmt. Commission			0	
Emergency			338,166	
Police & Fire Retirement	1,341,175	1,341,175	1,136,825	
FICA & IPERS	632,496	632,496	593,117	
Other Employee Benefits	1,600,000	1,600,000	1,671,476	
<b>Total Tax Levy</b>	<b>13,958,070</b>	<b>13,958,070</b>	<b>14,191,098</b>	<b>1.66</b>
<b>Tax Rate</b>	<b>11.35897</b>	<b>11.14449</b>	<b>11.33054</b>	

**Explanation of significant increases in the budget:**

Wages & benefits, inclusive of health insurance costs, increasing at normal rates; implementation of pay-as-you-go tax mechanism to reduce General Obligation borrowing needs over time.

**If applicable, the above notice also available online at:**  
www.masoncity.net

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**FUND BALANCE**  
City Name: MASON CITY  
Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2021</b>									
1	8,249,716	11,226,764	538,265	985,356	2,699,921	1,043,975	24,743,997	9,841,189	34,585,186
2	26,668,271	21,079,526	2,461,421	7,063,777	295,364	120,808	57,689,167	20,367,689	78,056,856
3	23,185,972	16,778,886	1,336,388	7,967,366	1,571,882	95,441	50,935,935	17,541,771	68,477,706
4	11,732,015	15,527,404	1,663,298	81,767	1,423,403	1,069,342	31,497,229	12,667,107	44,164,336
<b>Re-Estimated FY 2022</b>									
5	11,732,015	15,527,404	1,663,298	81,767	1,423,403	1,069,342	31,497,229	12,667,107	44,164,336
6	35,085,884	20,772,567	1,796,467	7,068,345	15,038,472	649,697	80,411,432	22,370,514	102,781,946
7	37,858,369	23,374,347	2,045,879	7,019,586	10,994,097	55,000	81,347,278	22,987,408	104,334,686
8	8,939,530	12,925,624	1,413,886	130,526	5,467,778	1,664,039	30,561,383	12,050,213	42,611,596
<b>Budget FY 2023</b>									
9	8,939,530	12,925,624	1,413,886	130,526	5,467,778	1,664,039	30,561,383	12,050,213	42,611,596
10	20,229,794	18,525,520	1,612,422	7,419,988	20,665,603	60,000	68,513,327	20,871,744	89,385,071
11	20,572,341	19,894,301	1,460,444	7,422,300	21,451,339	55,000	70,855,725	24,507,495	95,363,220
12	8,616,983	11,556,843	1,565,864	128,214	4,682,042	1,669,039	28,218,985	8,414,462	36,633,447

**LOCAL EMC SUPPORT**

City Name: MASON CITY

Fiscal Year July 1, 2022 - June 30, 2023

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	62,000	60,630
Support of a Local Emerg. Mgmt. Comm.	0	0
<b>TOTAL FOR FY 2023</b>	<b>62,000</b>	<b>60,630</b>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: MASON CITY  
Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>									
Police Department/Crime Prevention	1 5,839,962	1,135,132						6,975,094	6,042,525
Jail	2							0	0
Emergency Management	3 210,048							210,048	60,363
Flood Control	4							0	0
Fire Department	5 3,094,578	742,899						3,837,477	3,724,728
Ambulance	6							0	0
Building Inspections	7 267,927	33,231						301,158	274,198
Miscellaneous Protective Services	8 263,227	24,017						287,244	145,156
Animal Control	9 238,830	10,712						249,542	243,163
Other Public Safety	10							0	208,530
<b>TOTAL (lines 1 - 10)</b>	<b>11 9,914,572</b>	<b>1,945,991</b>				<b>0</b>		<b>11,860,563</b>	<b>10,698,663</b>
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks	12	2,227,905						2,227,905	2,184,166
Parking - Meter and Off-Street	13							0	0
Street Lighting	14	344,923						344,923	399,267
Traffic Control and Safety	15 115,651	12,104						127,755	114,994
Snow Removal	16	379,898						379,898	260,032
Highway Engineering	17 337,592	52,023						389,615	361,485
Street Cleaning	18	83,251						83,251	96,419
Airport (if not Enterprise)	19 728,289							728,289	672,981
Garbage (if not Enterprise)	20							0	0
Other Public Works	21 1,550	81,300						82,850	88,204
<b>TOTAL (lines 12 - 21)</b>	<b>22 1,183,082</b>	<b>3,181,404</b>				<b>0</b>		<b>4,364,486</b>	<b>4,177,548</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>									
Welfare Assistance	23							0	0
City Hospital	24							0	0
Payments to Private Hospitals	25							0	0
Health Regulation and Inspection	26 87,872	11,239						99,111	92,722
Water, Air, and Mosquito Control	27							0	0
Community Mental Health	28							0	0
Other Health and Social Services	29 320,697							320,697	310,294
<b>TOTAL (lines 23 - 29)</b>	<b>30 408,569</b>	<b>11,239</b>				<b>0</b>		<b>419,808</b>	<b>403,016</b>
<b>CULTURE &amp; RECREATION</b>									
Library Services	31 1,288,900	49,102						1,338,002	1,208,940
Museum, Band and Theater	32 602,360	1,600				15,000		618,960	577,960
Parks	33 744,374	64,982						809,356	740,303
Recreation	34 910,776	105,837						1,016,613	762,363
Cemetery	35 416,232							416,232	364,046
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37 16,000							16,000	0
<b>TOTAL (lines 31 - 37)</b>	<b>38 3,978,642</b>	<b>221,521</b>				<b>15,000</b>		<b>4,215,163</b>	<b>3,653,612</b>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: MASON CITY  
Fiscal Year July 1, 2021 - June 30, 2022

	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
<b>GOVERNMENT ACTIVITIES CONT.</b>									
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
Community Beautification	39							0	0
Economic Development	40		1,106,501					1,106,501	214,860
Housing and Urban Renewal	41	1,268,437						1,268,437	0
Planning & Zoning	42	42,917						378,039	314,677
Other Com & Econ Development	43	1,000,804						1,005,379	1,154,084
TIF Rebates	44							0	605,002
TOTAL (lines 39 - 44)	45	1,335,926	1,106,501			0		3,758,356	2,288,623
<b>GENERAL GOVERNMENT</b>									
Mayor, Council, & City Manager	46	316,608						374,149	287,190
Clerk, Treasurer, & Finance Adm.	47	425,805						508,516	435,660
Elections	48	12,000						12,000	0
Legal Services & City Attorney	49							0	20,111
City Hall & General Buildings	50	272,687						272,687	200,630
Tort Liability	51	431,000						431,000	303,467
Other General Government	52	878,272						6,037,072	5,260,055
TOTAL (lines 46 - 52)	53	2,336,372	0			0		7,635,424	6,507,113
<b>DEBT SERVICE</b>									
Gov Capital Projects	54			7,019,586				7,019,586	7,802,466
TIF Capital Projects	55	18,317,372			10,988,839			37,801,019	7,219,685
TOTAL CAPITAL PROJECTS	56							0	1,571,882
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	18,317,372	8,494,808	0	10,988,839	0		37,801,019	8,791,567
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	37,474,535	20,469,944	1,106,501	10,988,839	15,000		77,074,405	44,322,608
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility	59						4,496,306	4,496,306	4,128,324
Sewer Utility	60						2,605,228	2,605,228	2,238,320
Electric Utility	61							0	0
Gas Utility	62							0	0
Airport	63							0	0
Landfill/Garbage	64						1,735,962	1,735,962	1,540,283
Transit	65							0	0
Cable TV, Internet & Telephone	66							0	0
Housing Authority	67							0	0
Storm Water Utility	68						5,150	5,150	4,927
Other Business Type (city hosp., ISF, parking, etc.)	69						3,938,406	3,938,406	3,449,070
Enterprise DEBT SERVICE	70						1,831,860	1,831,860	1,815,240
Enterprise CAPITAL PROJECTS	71						4,659,729	4,659,729	2,733,848
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						19,272,641	19,272,641	15,910,012
TOTAL ALL EXPENDITURES (lines 58+73)	74	37,474,535	20,469,944	1,106,501	10,988,839	15,000	19,272,641	96,347,046	60,232,620
Regular Transfers Out	75	315,908	2,904,403		5,258	40,000	3,714,767	6,980,336	7,443,540
Internal TIF Loan Transfers Out	76	67,926		939,378				1,007,304	801,546
Total ALL Transfers Out	77	383,834	2,904,403	939,378	0	40,000	3,714,767	7,987,640	8,245,086
Total Expenditures and Other Fin Uses (lines 74+77)	78	37,858,369	23,374,347	2,045,879	10,994,097	55,000	22,987,408	104,334,686	68,477,706
Ending Fund Balance June 30	79	8,939,530	12,925,624	1,413,886	5,467,778	1,664,039	12,050,213	42,611,596	44,164,336

RE-ESTIMATED REVENUES DETAIL  
City Name: MASON CITY  
Fiscal Year July 1, 2021 - June 30, 2022

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
Taxes Levied on Property	1 10,822,580	3,655,632		3,291,329			17,769,541	17,045,254
Less: Uncollected Property Taxes - Levy Year	2						0	0
Net Current Property Taxes (line 1 minus line 2)	3 10,822,580	3,655,632		3,291,329	0		17,769,541	17,045,254
Delinquent Property Taxes	4						0	0
TIF Revenues	5		1,549,034				1,549,034	2,125,921
Other City Taxes:								
Utility Tax Replacement Excise Taxes	6 242,411	82,057		71,324			395,792	418,901
Utility franchise tax (Iowa Code Chapter 364.2)	7						0	0
Parimutuel wager tax	8						0	0
Gaming wager tax	9						0	0
Mobile Home Taxes	10						0	0
Hotel/Motel Taxes	11 30,000	570,000					600,000	587,833
Other Local Option Taxes	12 3,501,856	2,334,571					5,836,427	6,172,973
Subtotal - Other City Taxes (lines 6 thru 12)	13 3,774,267	2,986,628		71,324	0		6,832,219	7,179,707
Licenses & Permits	14 640,850						640,850	661,865
Use of Money & Property	15 303,359	85,025	300		500	4,000	528,071	821,562
Intergovernmental:								
Federal Grants & Reimbursements	16 13,366,774	2,617,125			5,750,313		21,734,212	3,735,086
Road Use Taxes	17	3,600,000					3,600,000	4,202,366
Other State Grants & Reimbursements	18 2,782,747	702,086	79,207		375,000	350,500	4,289,540	3,428,587
Local Grants & Reimbursements	19 198,629	100,000	100,000				298,629	286,654
Subtotal - Intergovernmental (lines 16 thru 19)	20 16,348,150	6,919,211	179,207	0	6,125,313	350,500	29,922,381	11,652,693
Charges for Fees & Service:								
Water Utility	21					6,921,733	6,921,733	6,608,763
Sewer Utility	22					5,096,484	5,096,484	4,706,850
Electric Utility	23						0	0
Gas Utility	24						0	0
Parking	25					35,000	35,000	42,591
Airport	26						0	75,033
Landfill/Garbage	27					1,730,537	1,730,537	1,702,152
Hospital	28						0	0
Transit	29						0	34,516
Cable TV, Internet & Telephone	30						0	0
Housing Authority	31						0	0
Storm Water Utility	32						0	0
Other Fees & Charges for Service	33 894,766	14,300			429,083		429,083	443,829
Subtotal - Charges for Service (lines 21 thru 33)	34 894,766	14,300		0	8,000	8,000	4,366,501	3,950,307
Special Assessments	35	42,685			17,662,272		18,579,338	17,564,041
Miscellaneous	36 351,876	4,308,258					42,685	1,268
Other Financing Sources:								
Regular Operating Transfers In	37 1,454,406	851,363		2,683,809	175,758		6,639,761	5,756,057
Internal TIF Loan Transfers In	38		67,926				1,815,000	7,443,540
Subtotal ALL Operating Transfers In	39 1,454,406	851,363	67,926		317,398		1,007,304	801,546
Proceeds of Debt (Excluding TIF Internal Borrowing)	40 495,630	1,909,465		399,903	493,156	0	1,815,000	8,245,086
Proceeds of Capital Asset Sales	41				8,298,928		1,186,500	6,969,873
Subtotal-Other Financing Sources (lines 36 thru 38)	42 1,950,036	2,760,828	67,926	3,705,692	8,792,084	0	20,278,066	15,248,488
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 55,085,884	20,772,567	1,796,467	7,068,345	15,038,472	649,697	102,781,946	78,056,856
Beginning Fund Balance July 1	44 11,732,015	15,527,404	1,663,298	81,767	1,423,403	1,069,342	44,164,336	34,585,186
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45 46,817,899	36,299,971	3,459,765	7,150,112	16,461,875	1,719,039	146,946,282	112,642,042

**EXPENDITURES SCHEDULE PAGE 1**

City Name: MASON CITY

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1 6,537,866	1,282,365						7,820,231	6,975,094	6,042,525
Jail	2							0	0	0
Emergency Management	3 77,550							77,550	210,048	60,363
Flood Control	4							0	0	0
Fire Department	5 3,415,793	776,767						4,192,560	3,837,477	3,724,728
Ambulance	6							0	0	0
Building Inspections	7 279,578	36,287						315,865	301,158	274,198
Miscellaneous Protective Services	8 307,045	28,407						335,452	287,244	145,156
Animal Control	9 260,641	11,706						272,347	249,542	243,163
Other Public Safety	10							0	0	208,530
<b>TOTAL (lines 1 - 10)</b>	<b>11 10,878,473</b>	<b>2,135,532</b>				<b>0</b>		<b>13,014,005</b>	<b>11,860,563</b>	<b>10,698,663</b>
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12	2,382,712						2,382,712	2,227,905	2,184,166
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14	375,999						375,999	344,923	399,267
Traffic Control and Safety	15 138,200	12,662						150,862	127,755	114,994
Snow Removal	16 379,612	379,612						379,612	379,898	260,032
Highway Engineering	17 437,166	57,207						494,373	389,615	361,485
Street Cleaning	18 83,904	83,904						83,904	83,251	96,419
Airport	19 822,361							822,361	728,289	672,981
Garbage (if not Enterprise)	20							0	0	0
Other Public Works	21 1,550							1,550	82,850	88,204
<b>TOTAL (lines 12 - 21)</b>	<b>22 1,399,277</b>	<b>3,292,096</b>				<b>0</b>		<b>4,691,373</b>	<b>4,364,486</b>	<b>4,177,548</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23							0	0	0
City Hospital	24							0	0	0
Payments to Private Hospitals	25							0	0	0
Health Regulation and Inspection	26 90,866	12,102						102,968	99,111	92,722
Water, Air, and Mosquito Control	27							0	0	0
Community Mental Health	28							0	0	0
Other Health and Social Services	29 326,794							326,794	320,697	310,294
<b>TOTAL (lines 23 - 29)</b>	<b>30 417,660</b>	<b>12,102</b>				<b>0</b>		<b>429,762</b>	<b>419,808</b>	<b>403,016</b>
<b>CULTURE &amp; RECREATION</b>										
Library Services	31 1,294,195	27,000						1,321,195	1,338,002	1,208,940
Museum, Band and Theater	32 654,019	1,477				15,000		670,496	618,960	577,960
Parks	33 717,806	75,444						793,250	809,356	740,303
Recreation	34 983,561	117,897						1,101,458	1,016,613	762,363
Cemetery	35 405,319							405,319	416,232	364,046
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37 16,000							16,000	16,000	0
<b>TOTAL (lines 31 - 37)</b>	<b>38 4,070,900</b>	<b>221,818</b>				<b>15,000</b>		<b>4,307,718</b>	<b>4,215,163</b>	<b>3,653,612</b>



**EXPENDITURES SCHEDULE PAGE 2**  
 City Name: MASON CITY  
 Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	39							0	0	0
Economic Development	40		889,287					889,287	1,106,501	214,860
Housing and Urban Renewal	41	9,799						9,799	1,268,437	0
Planning & Zoning	42	368,244	48,378					416,622	378,039	314,677
Other Com & Econ Development	43	821,732	5,981					827,713	1,005,379	1,154,084
TIF Rebates	44							0	0	605,002
TOTAL (lines 39 - 44)	45	1,189,976	64,158	889,287		0		2,143,421	3,758,356	2,288,623
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	46	332,630	36,774					369,404	374,149	287,190
Clerk, Treasurer, & Finance Adm.	47	410,839	57,233					468,072	508,516	435,660
Elections	48	12,000						12,000	12,000	0
Legal Services & City Attorney	49							0	0	20,111
City Hall & General Buildings	50	198,000						198,000	272,687	200,630
Tort Liability	51	405,000						405,000	431,000	303,467
Other General Government	52	735,236	5,192,617					5,927,853	6,037,072	5,260,055
TOTAL (lines 46 - 52)	53	2,093,705	5,286,624	0		0		7,380,329	7,635,424	6,507,113
<b>DEBT SERVICE</b>										
Gov Capital Projects	54			7,422,300				7,422,300	7,019,586	7,802,466
TIF Capital Projects	55	272,000	700,000		20,951,339			21,923,339	37,801,019	7,219,685
TOTAL CAPITAL PROJECTS	56	272,000	700,000	0	20,951,339	0		21,923,339	37,801,019	8,791,567
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	20,321,991	11,712,330	889,287	7,422,300	15,000		61,312,247	77,074,405	44,322,608
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility	59							4,912,608	4,496,306	4,128,324
Sewer Utility	60							2,767,497	2,605,228	2,238,320
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							1,781,596	1,735,962	1,540,283
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							101,902	5,150	4,927
Other Business Type (city hosp., ISF, parking, etc.)	69							4,312,736	3,938,406	3,449,070
Enterprise DEBT SERVICE	70							1,851,500	1,831,860	1,815,240
Enterprise CAPITAL PROJECTS	71							4,681,676	4,659,729	2,733,848
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							20,409,515	19,272,641	15,910,012
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	20,321,991	11,712,330	889,287	7,422,300	15,000		20,409,515	81,721,762	60,232,620
Regular Transfers Out	75	250,350	8,181,971			500,000		4,097,980	13,070,301	6,980,336
Internal TIF Loan / Repayment Transfers Out	76			571,157				571,157	1,007,304	801,546
Total ALL Transfers Out	77	250,350	8,181,971	571,157	0	500,000		4,097,980	13,641,458	7,987,640
Total Expenditures & Fund Transfers Out (lines 74+77)	78	20,572,341	19,894,301	1,460,444	7,422,300	55,000		24,507,495	95,363,220	68,477,706
Ending Fund Balance June 30	79	8,616,983	11,556,843	1,565,864	128,214	1,669,039		8,414,462	42,611,596	44,164,336

**REVENUES DETAIL**

City Name: MASON CITY  
 Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1 10,413,171	3,656,949		3,210,800	0			17,280,920	17,769,541	17,045,254
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3 10,413,171	3,656,949		3,210,800	0			17,280,920	17,769,541	17,045,254
Delinquent Property Taxes	4								0	0
TIF Revenues	5		1,612,222					1,612,222	1,549,034	2,125,921
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 234,824	82,635		69,935	0			387,394	395,792	418,901
Utility Franchise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	660,000						660,000	600,000	587,833
Other Local Option Taxes	12	5,825,000						5,825,000	5,836,427	6,172,973
Subtotal - Other City Taxes (lines 6 thru 12)	13 234,824	6,567,635		69,935	0			6,872,394	6,832,219	7,179,707
Licenses & Permits	14 647,525							647,525	640,850	661,865
Use of Money & Property	15 296,650	56,500	200		500	2,000	134,888	490,738	528,071	821,562
Intergovernmental:										
Federal Grants & Reimbursements	16 630,542				13,192,000			13,822,542	21,734,212	3,735,086
Road Use Taxes	17	3,672,000						3,672,000	3,600,000	4,202,366
Other State Grants & Reimbursements	18 1,468,049	121,887		124,706		309,988		2,024,630	4,289,540	3,428,587
Local Grants & Reimbursements	19 196,242							196,242	298,629	286,654
Subtotal - Intergovernmental (lines 16 thru 19)	20 2,294,833	3,793,887	0	124,706	13,192,000		309,988	19,715,414	29,922,381	11,652,693
Charges for Fees & Service:										
Water Utility	21					6,473,948		6,473,948	6,921,733	6,608,763
Sewer Utility	22					4,948,015		4,948,015	5,096,484	4,706,850
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25						30,000	30,000	35,000	42,591
Airport	26								0	0
Landfill/Carbage	27						1,828,841	1,828,841	1,730,537	1,702,152
Hospital	28								0	0
Transit	29								0	34,516
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32						429,050	429,050	429,083	443,829
Other Fees & Charges for Service	33 905,413	14,300				8,000		3,790,789	4,366,501	3,950,307
Subtotal - Charges for Service (lines 21 thru 33)	34 905,413	14,300		0	0	8,000		18,428,356	18,579,338	17,564,041
Special Assessments	35	50,000						50,000	42,685	1,268
Miscellaneous	36 271,125	4,376,249			270,000	50,000		6,111,854	6,639,761	5,756,057
Other Financing Sources:										
Regular Operating Transfers In	37 5,050,148	10,000		3,509,495	2,718,913		1,781,745	13,070,301	6,980,336	7,443,540
Internal TIF Loan Transfers In	38 116,105			455,052				571,157	1,007,304	801,546
Subtotal ALL Operating Transfers In	39 5,166,253	10,000		3,964,547	2,718,913	0	1,781,745	13,641,458	7,987,640	8,245,086
Proceeds of Debt (Excluding TIF Internal Borrowing)	40			50,000	4,484,190			4,534,190	12,290,426	6,969,873
Proceeds of Capital Asset Sales	41								0	3,329
Subtotal-Other Financing Sources (lines 38 thru 40)	42 5,166,253	10,000	0	4,014,547	7,203,103	0	1,781,745	18,175,648	20,278,066	15,248,488
Regular Operating Transfers In	37 5,050,148	10,000		3,509,495	2,718,913		1,781,745	13,070,301	6,980,336	7,443,540
Internal TIF Loan Transfers In	38 116,105			455,052				571,157	1,007,304	801,546
Subtotal ALL Operating Transfers In	39 5,166,253	10,000		3,964,547	2,718,913	0	1,781,745	13,641,458	7,987,640	8,245,086
Proceeds of Debt (Excluding TIF Internal Borrowing)	40			50,000	4,484,190			4,534,190	12,290,426	6,969,873
Proceeds of Capital Asset Sales	41								0	3,329
Subtotal-Other Financing Sources (lines 38 thru 40)	42 5,166,253	10,000	0	4,014,547	7,203,103	0	1,781,745	18,175,648	20,278,066	15,248,488
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 20,229,794	18,525,520	1,612,422	7,419,988	20,665,603	60,000	20,871,744	89,385,071	102,781,946	78,056,856
Beginning Fund Balance July 1	44 8,959,530	12,925,624	1,413,886	130,526	5,467,778	1,664,039	12,050,213	42,611,596	44,164,336	34,585,186
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)	45 29,189,324	31,451,144	3,026,308	7,550,514	26,133,381	1,724,039	32,921,957	131,996,667	146,946,282	112,642,042

**ADOPTED BUDGET SUMMARY**  
City Name: MASON CITY  
Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
<b>Revenues &amp; Other Financing Sources</b>										
1 Taxes Levied on Property	10,413,171	3,656,949		3,210,800	0	0		17,280,920	17,769,541	17,045,254
2 Less: Uncollected Property Taxes-Levy Year	0	0		0	0	0		0	0	0
3 Net Current Property Taxes	10,413,171	3,656,949		3,210,800	0	0		17,280,920	17,769,541	17,045,254
4 Delinquent Property Taxes	0	0		0	0	0		0	0	0
5 TIF Revenues		1,612,222						1,612,222	1,549,034	2,125,921
6 Other City Taxes	234,824	6,567,635		69,935	0	0		6,872,394	6,832,219	7,179,707
7 Licenses & Permits	647,525	0						647,525	640,850	661,865
8 Use of Money and Property	296,650	56,500	200	0	500	2,000	134,888	490,738	528,071	821,562
9 Intergovernmental	2,294,833	3,793,887	0	124,706	13,192,000	0	309,988	19,715,414	29,922,381	11,652,693
10 Charges for Fees & Service	905,413	14,300		0	0	8,000	17,500,643	18,428,356	18,579,338	17,564,041
11 Special Assessments	0	50,000		0	0	0	0	50,000	42,685	1,268
12 Miscellaneous	271,125	4,376,249		0	270,000	50,000	1,144,480	6,111,854	6,639,761	5,756,057
13 Sub-Total Revenues	15,063,541	18,515,520	1,612,422	3,405,441	13,462,500	60,000	19,089,999	71,209,423	82,503,880	62,808,368
<b>Other Financing Sources:</b>										
14 Total Transfers In	5,166,253	10,000		3,964,547	2,718,913	0	1,781,745	13,641,458	7,987,640	8,245,086
15 Proceeds of Debt	0	0		50,000	4,484,190	0	0	4,534,190	12,290,426	6,969,873
16 Proceeds of Capital Asset Sales	0	0		0	0	0	0	0	0	33,529
17 Total Revenues and Other Sources	20,229,794	18,525,520	1,612,422	7,419,988	20,665,603	60,000	20,871,744	89,385,071	102,781,946	78,056,856
<b>Expenditures &amp; Other Financing Uses</b>										
18 Public Safety	10,878,473	2,135,532		0		0		13,014,005	11,860,563	10,698,663
19 Public Works	1,399,277	3,292,096		0		0		4,691,373	4,364,486	4,177,548
20 Health and Social Services	417,660	12,102		0		0		429,762	419,808	403,016
21 Culture and Recreation	4,070,900	221,818		0	15,000	0		4,307,718	4,215,163	3,653,612
22 Community and Economic Development	1,189,976	64,158	889,287	0	0	0		2,143,421	3,758,356	2,288,623
23 General Government	2,093,705	5,286,624		0		0		7,380,329	7,635,424	6,507,113
24 Debt Service	0	0		7,422,300		0		7,422,300	7,019,586	7,802,466
25 Capital Projects	272,000	700,000		0	20,951,339	0		21,923,339	37,801,019	8,791,567
26 Total Government Activities Expenditures	20,321,991	11,712,330	889,287	7,422,300	20,951,339	15,000		61,312,247	77,074,405	44,322,608
27 Business Type Proprietary, Enterprise & ISF							20,409,515	20,409,515	19,272,641	15,910,012
28 Total Gov & Bus Type Expenditures	20,321,991	11,712,330	889,287	7,422,300	20,951,339	15,000	20,409,515	81,721,762	96,347,046	60,232,620
29 Total Transfers Out	250,350	8,181,971	571,157	0	500,000	40,000	4,097,980	13,641,458	7,987,640	8,245,086
30 Total ALL Expenditures/Fund Transfers Out	20,572,341	19,894,301	1,460,444	7,422,300	21,451,339	55,000	24,507,495	95,363,220	104,334,686	68,477,706
31 Excess Revenues & Other Sources Over										
32 (Under) Expenditures/Transfers Out	-342,547	-1,368,781	151,978	-2,312	-785,736	5,000	-3,635,751	-5,978,149	-1,552,740	9,579,150
33 Beginning Fund Balance July 1	8,959,530	12,925,624	1,413,886	130,526	5,467,778	1,664,039	12,050,213	42,611,596	44,164,336	34,585,186
34 Ending Fund Balance June 30	8,616,983	11,556,843	1,565,864	128,214	4,682,042	1,669,039	8,414,462	36,633,447	42,611,596	44,164,336

**LONG TERM DEBT SCHEDULE - LT DEBT1**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
2014 G.O.	1 6,335,000	GO	14-131	600,000	21,000	621,000	500		497,200	124,300
2015 G.O.	2 1,335,000	GO	15-196	215,000	4,300	219,300	500			219,800
2016 G.O.	3 1,590,000	GO	16-195	225,000	5,975	230,975	500		34,721	196,754
2017 G.O.	4 3,120,000	GO	17-148	765,000	15,300	780,300	500			780,800
2018 G.O.	5 5,550,000	GO	18-158	570,000	122,100	692,100	600		692,700	0
2019A G.O.- RCR Arena/Pavilion	6 16,150,000	GO	19-66	675,000	509,400	1,184,400	600		864,000	321,000
2019B G.O.- Library Refunding	7 4,665,000	GO	19-68	400,000	129,000	529,000	600			529,600
2019C G.O.- FY2020 CIP	8 5,905,000	GO	19-197	635,000	92,400	727,400	600			0
2019D G.O.- RCR Hotel & Pavilion	9 6,115,000	GO	19-195	310,000	132,820	442,820	600		390,770	52,650
2020A G.O.	10 6,845,000	GO	20-153	685,000	61,300	746,300	600		695,874	51,026
2021A G.O.- FY2022 CIP	11 3,950,000	GO	21-182	315,000	77,000	392,000	600			392,600
2021B G.O.- RCR Hotel	12 8,185,000	GO	21-183	100,000	171,768	271,768	600		61,283	211,085
2022A G.O.	13 4,300,000	GO	22-050	360,000	114,080	474,080	700		127,017	347,763
2003 Water SRF	14 17,565,000	NON-GO	5-248	1,006,000	17,605	1,023,605	2,515		1,026,120	0
2009 Sewer SRF	15 13,000,000	NON-GO	8-218	715,000	96,583	811,583	13,797		825,380	0
2022B G.O.	16 500,000	GO	22-051	45,000	8,357	53,357				53,357
	17	-				0				0
	18	-				0				0
	19	-				0				0
	20	-				0				0
	21	-				0				0
	22	-				0				0
	23	-				0				0
	24	-				0				0
	25	-				0				0
	26	-				0				0
	27	-				0				0
	28	-				0				0
	29	-				0				0
	30	-				0				0
<b>TOTALS</b>				<b>7,621,000</b>	<b>1,578,988</b>	<b>9,199,988</b>	<b>23,812</b>	<b>0</b>	<b>5,943,065</b>	<b>3,280,735</b>

LONG TERM DEBT SCHEDULE - LT DEBT2  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-				0				0
	32	-				0				0
	33	-				0				0
	34	-				0				0
	35	-				0				0
	36	-				0				0
	37	-				0				0
	38	-				0				0
	39	-				0				0
	40	-				0				0
	41	-				0				0
	42	-				0				0
	43	-				0				0
	44	-				0				0
	45	-				0				0
	46	-				0				0
	47	-				0				0
	48	-				0				0
	49	-				0				0
	50	-				0				0
	51	-				0				0
	52	-				0				0
	53	-				0				0
	54	-				0				0
	55	-				0				0
	56	-				0				0
	57	-				0				0
	58	-				0				0
	59	-				0				0
	60	-				0				0
<b>TOTALS</b>				7,621,000	1,578,988	9,199,988	23,812	0	5,943,065	3,280,735

LONG-TERM DEBT SCHEDULE - LT DEBT3  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
<b>TOTALS</b>				7,621,000	1,578,988	9,199,988	23,812	0	5,943,065	3,280,735

LONG TERM DEBT SCHEDULE - LT DEBT4  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
<b>TOTALS</b>				7,621,000	1,578,988	9,199,988	23,812	0	5,943,065	3,280,735







LONG TERM DEBT SCHEDULE - LT DEBT7  
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	TOTALS
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amount of Issue																															
Type of Debt Obligation																															
Debt Resolution Number																															
Principal Due FY																															
Interest Due FY																															
Total Obligation Due FY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bond Reg./ Paying Agent Fees Due FY																															
Reductions due to Refinancing or Prepayment of Certified Debt																															
Paid from Funds OTHER THAN Current Year Debt Service Taxes																															
Amount Paid Current Year Debt Service Levy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTALS											7,621,000	1,578,988	9,199,988		23,812		0													5,943,065	3,280,735

**LONG TERM DEBT SCHEDULE - GRAND TOTALS**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

	Principal Due FY 2023	Interest Due FY 2023	Total Obligation Due FY 2023	Bond Reg./ Paying Agent Fees Due FY 2023	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	5,900,000	1,464,800	7,364,800	7,500	0	4,091,565	3,280,735
NON GO - TOTAL	1,721,000	114,188	1,835,188	16,312	0	1,851,500	0
GRAND - TOTAL	7,621,000	1,578,988	9,199,988	23,812	0	5,943,065	3,280,735

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**

Fiscal Year July 1, 2022 - June 30, 2023

City of: MASON CITY

The City Council will conduct a public hearing on the proposed Budget at: Mason City Room, Mason City Public Library, 225 2nd Street SE, Mason City, IA 50401 Meeting Date: 3/15/2022 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-gov-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	13.99746
The estimated tax levy rate per \$1000 valuation on Agricultural land 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 2023	Re-estimated FY 2022	Actual FY 2021
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	17,280,920	17,769,541	17,045,254
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	17,280,920	17,769,541	17,045,254
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,612,222	1,549,034	2,125,921
Other City Taxes	6	6,872,394	6,832,219	7,179,707
Licenses & Permits	7	647,525	640,850	661,865
Use of Money and Property	8	490,738	528,071	821,562
Intergovernmental	9	19,715,414	29,922,381	11,652,693
Charges for Fees & Service	10	18,428,356	18,579,338	17,564,041
Special Assessments	11	50,000	42,685	1,268
Miscellaneous	12	6,111,854	6,639,761	5,756,057
Other Financing Sources	13	4,534,190	12,290,426	7,003,402
Transfers In	14	13,641,458	7,987,640	8,245,086
<b>Total Revenues and Other Sources</b>	15	89,385,071	102,781,946	78,056,856
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	13,014,005	11,860,563	10,698,663
Public Works	17	4,691,373	4,364,486	4,177,548
Health and Social Services	18	429,762	419,808	403,016
Culture and Recreation	19	4,307,718	4,215,163	3,653,612
Community and Economic Development	20	2,143,421	3,758,356	2,288,623
General Government	21	7,380,329	7,635,424	6,507,113
Debt Service	22	7,422,300	7,019,586	7,802,466
Capital Projects	23	21,923,339	37,801,019	8,791,567
<b>Total Government Activities Expenditures</b>	24	61,312,247	77,074,405	44,322,608
Business Type / Enterprises	25	20,409,515	19,272,641	15,910,012
<b>Total ALL Expenditures</b>	26	81,721,762	96,347,046	60,232,620
Transfers Out	27	13,641,458	7,987,640	8,245,086
<b>Total ALL Expenditures/Transfers Out</b>	28	95,363,220	104,334,686	68,477,706
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-5,978,149	-1,552,740	9,579,150
Beginning Fund Balance July 1	30	42,611,596	44,164,336	34,585,186
<b>Ending Fund Balance June 30</b>	31	36,633,447	42,611,596	44,164,336

**\*\*\* Proof of Publication \*\*\***

State of Iowa  
County of Cerro Gordo

CITY OF MASON CITY

10 1ST ST NW  
MASON CITY IA 50401

ORDER NUMBER 388703

I, Michelle Graham, being duly sworn that I am Customer Services Representative and I am authorized to make this affidavit a daily newspaper regularly published in the City of Mason City, Iowa, has a general circulation in the said county, I personally know that the notice, a true and correct copy of which was published in the Globe-Gazette

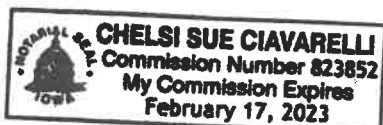
Section: Announcements  
Category: 190 Legals  
PUBLISHED ON: 03/02/2022

TOTAL AD COST:  
FILED ON:

That the issues of said paper containing this notice were circulated in the regular manner.

*Michelle Graham*

*Chelsi Sue Ciavarelli*  
Notary Public in and for Said County



NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET				
Fiscal Year July 1, 2022 - June 30, 2023				
City of: MASON CITY				
The City Council will conduct a public hearing on the proposed Budget at: Mason City Room, Mason City Public Library, 225 2nd Street SE, Mason City, IA 50401				
Meeting Date: 3/15/2022 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 <a href="https://dom.iowa.gov/local-gov-appeals">https://dom.iowa.gov/local-gov-appeals</a> .				
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				13.99746
The estimated tax levy rate per \$1000 valuation on Agricultural land 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	City Clerk/Finance Officer's NAME			
(641) 421-3613	Brent Hinson			
		Budget FY 2023	Re-estimated FY 2022	Actual FY 2021
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	17,293,737	17,769,541	17,045,254
Less: Uncollected Property Taxes-Lavy Year	2	0	0	0
<b>Net Current Property Taxes</b>	3	17,293,737	17,769,541	17,045,254
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,612,222	1,549,034	2,125,921
Other City Taxes	6	6,872,375	6,832,219	7,179,707
Licenses & Permits	7	647,525	640,650	661,865
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Other Financing Sources	13	4,534,190	12,290,426	7,003,402
Transfers In	14	13,641,458	7,987,640	8,245,086
<b>Total Revenues and Other Sources</b>	15	89,397,869	102,781,946	78,056,856
<b>Expenditures &amp; Other Financing Uses</b>				
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Public Works	17	4,691,373	4,364,486	4,177,548
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Debt Service	22	7,422,300	7,019,586	7,802,466
Capital Projects	23	21,923,339	37,801,019	8,791,567
<b>Total Government Activities Expenditures</b>	24	61,312,247	77,074,405	44,322,608
Business Type/Enterprises	25	20,409,515	19,272,641	15,910,012
<b>Total ALL Expenditures</b>	26	81,721,762	96,347,046	60,232,620
Transfers Out	27	13,641,458	7,987,640	8,245,086
Total ALL Expenditures/Transfers Out	28	95,363,220	104,334,686	68,477,706
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-5,965,351	-1,552,740	9,579,150
Beginning Fund Balance July 1	30	42,611,596	44,164,336	34,585,186
<b>Ending Fund Balance June 30</b>	31	36,646,245	42,611,596	44,164,336

RESOLUTION NO. 22 - 34

A RESOLUTION APPROVING AND ADOPTING THE FISCAL YEAR  
2023 MAXIMUM PROPERTY TAX DOLLARS

WHEREAS, the City Council of the City of Mason City, Iowa is preparing the annual budget for Fiscal Year 2023, and

WHEREAS, the Council of the City of Mason City, Iowa has considered the proposal for the Fiscal Year 2023 maximum property tax dollars for the affected levy total, and

WHEREAS, a notice of public hearing on the proposed Fiscal Year 2023 maximum property tax dollars was published in the *Globe Gazette* and posted on the City of Mason City website and social media accounts as required, and

WHEREAS, a public hearing concerning the proposed City maximum property tax collars was held on the 15<sup>th</sup> day of February, 2022, at the Mason City Room of the Mason City Public Library, said meeting beginning at 7:00 P.M.

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

Section 1: That the maximum property tax dollars for the affected tax levies for Fiscal Year 2023 shall not exceed \$14,201,473 which represents an increase of 1.74% from the maximum property tax dollars requested for Fiscal Year 2022.

PASSED AND APPROVED this 15<sup>th</sup> day of February, 2022.

  
Bill Schickel, Mayor

ATTEST:

  
Aaron Burnett, City Clerk

Tom Thoma:	AYE	Joshua Masson:	AYE
John Lee:	AYE	Will Symonds:	AYE
Paul Adams:	AYE	John Jaszewski:	AYE

**NOTICE OF PUBLIC HEARING - CITY OF MASON CITY - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2022 - June 30, 2023**

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

**Meeting Date:** 2/15/2022 **Meeting Time:** 07:00 PM **Meeting Location:** Mason City Room, Mason City Public Library, 225 2nd Street SE  
 At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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](http://www.masoncity.net)

City Telephone Number  
 (641) 421-3613

	Current Year Certified Property Tax 2021 - 2022	Budget Year Effective Property Tax 2022 - 2023	Budget Year Proposed Maximum Property Tax 2022 - 2023	Annual % CHG
Regular Taxable Valuation	1,228,814,639	1,253,379,901	1,253,379,901	
<b>Tax Levies:</b>				
Regular General	9,953,399	9,953,399	10,152,377	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins, Maint. Of Non-Owned Civ. Cir.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	431,000	431,000	306,774	
Support of Local Emer. Mgmt. Commission			0	
Emergency			338,413	
Police & Fire Retirement	1,341,175	1,341,175	1,137,664	
FICA & IPERS	632,496	632,496	593,545	
Other Employee Benefits	1,600,000	1,600,000	1,672,700	
<b>Total Tax Levy</b>	<b>13,958,070</b>	<b>13,958,070</b>	<b>14,201,473</b>	<b>1.74</b>
<b>Tax Rate</b>	<b>11.35897</b>	<b>11.13634</b>	<b>11.33055</b>	

**Explanation of significant increases in the budget:**

Wages & benefits, inclusive of health insurance costs, increasing at normal rates; implementation of pay-as-you-go tax mechanism to reduce General Obligation borrowing needs over time.

If applicable, the above notice also available online at:  
[www.masoncity.net](http://www.masoncity.net)

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**\*\*\* Proof of Publication \*\*\***

State of Iowa  
County of Cerro Gordo

CITY OF MASON CITY

10 1ST ST NW  
MASON CITY IA 50401

ORDER NUMBER 387541

I, Michelle Graham, being duly sworn, on oath, do depose and say that I am Customer Services Representative of The Globe-Gazette and I am authorized to make this affidavit, that The Globe-Gazette is a daily newspaper regularly published and printed in the English language in the City of Mason City, Cerro Gordo County, Iowa, and has a general circulation in the said city and county; and that I personally know that the notice, a true copy of which is hereto affixed, was published in the Globe-Gazette on the following days, to-wit:

Section: Announcements  
Category: 190 Legals  
PUBLISHED ON: 02/03/2022

TOTAL AD COST: 28.60  
FILED ON: 3/24/2022

That the issues of said paper containing said notice were duly circulated in the regular manner.

Michelle Graham

Chelsi Sue Ciavarelli  
Notary Public in and for Said County



NOTICE OF PUBLIC HEARING - CITY OF MASON CITY - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2022- June 30, 2023				
The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows: Meeting Date: 2/15/2022 Meeting Time: 07:00 PM Meeting Location: Mason City Room, Mason City Public Library, 225 2nd Street SE				
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption 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: (515) 421-3613	
	Current Year Certified Property Tax 2021-2022	Budget Year Effective Property Tax 2022-2023	Budget Year Proposed Maximum Property Tax 2022-2023	Annual % CHG
Regular Taxable Valuation	1,228,814,638	1,253,379,901	1,253,379,901	
<b>Tax Levies:</b>				
Regular General	9,953,399	9,953,399	10,152,377	
Contract for Use of Bridge			0	
Op & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. of Non-Owned Civ. Ctr.			0	
Op & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	431,000	431,000	306,774	
Support of Local Emer. Mgmt. Commission			0	
Emergency			338,415	
Police & Fire Retirement	1,341,175	1,341,175	1,137,664	
FICA & IPERS	632,496	632,496	593,545	
Other Employee Benefits	1,600,000	1,600,000	1,672,700	
<b>Total Tax Levy</b>	<b>13,958,070</b>	<b>13,958,070</b>	<b>14,201,473</b>	<b>1.74</b>
<b>Tax Rate</b>	<b>11.35897</b>	<b>11.13634</b>	<b>11.33055</b>	
Explanation of significant increases in the budget: Wages & benefits, inclusive of health insurance costs, increasing at normal rates; implementation of pay-as-you-go tax mechanism to reduce General Obligation borrowing needs over time.				
If applicable, the above notice also available online at: www.masoncity.net				
*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy. **Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year				