



City of Muscatine
SPECIAL CITY COUNCIL MEETING
City Hall Council Chambers
February 25, 2025, 6:00 PM

Brad Bark, Mayor

Don Lampe, 1st Ward
Jeff Osborne, 2nd Ward
Peggy Gordon, 3rd Ward
Nadine Brockert, 4th Ward
John Jindrich, 5th Ward

Angie Lewis, At Large
Matt Conard, At Large
Matt Mardesen, City Administrator
Cinda Hilger, City Clerk
Brent Hinders, City Attorney

AGENDA

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **CONSIDERATION OF ITEMS IDENTIFIED IN THE CALL OF SPECIAL MEETING**
 - A. Resolution Setting the Date and Time for a Public Hearing Concerning the Proposed Property Tax Levy for Fiscal Year July 1, 2025, through June 30, 2026, for the City of Muscatine, Iowa
 - B. Discussion of Enterprise Fund and Capital Projects Fund Items from the List of Potential Budget Reductions from the February 17, 2025, Budget Meeting. This will include a consensus of Council Members on which to include or exclude from the proposed budget.
 - C. Review of non-major fund budgets included in the Budget Notebook. This will include Special Revenue Fund pages 33-37, 78-93, and 103-104, and Other Funds pages 7-28.

- D. Review and discussion of two additional budgets to be distributed at the meeting including the American Rescue Plan Act (ARPA) fund budget and the Community Development Department grant budgets (6).
- E. Review of the Format of the Long-Term Financial Plans for the City's Major Funds. See pages 104-106 of the FY 25 City Budget for the General Fund Plan for the prior year. These plans will be updated for the FY 26 Budget.

5. ADJOURNMENT

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF MUSCATINE - PROPOSED PROPERTY TAX LEVY **CITY #:** 70-653
MUSCATINE 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: 4/3/2025 Meeting Time: 05:30 PM Meeting Location: City Hall Council Chambers

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.muscatainciowa.gov

City Telephone Number
 (563) 264-1550

Iowa Department of Management	Current Year Certified Property Tax 2024 - 2025	Budget Year Effective Property Tax 2025 - 2026	Budget Year Proposed Property Tax 2025 - 2026
Taxable Valuations for Non-Debt Service	1,017,120,041	1,049,821,712	1,049,821,712
Consolidated General Fund	8,513,295	8,513,295	8,700,009
Operation & Maintenance of Public Transit	74,718	74,718	74,737
Aviation Authority	0	0	0
Liability, Property & Self Insurance	478,026	478,026	511,673
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	1,606,053	1,606,053	1,622,720
FICA & IPERS (If at General Fund Limit)	924,684	924,684	964,639
Other Employee Benefits	2,324,618	2,324,618	2,618,213
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	1,099,360,654	1,128,584,004	1,128,584,004
Debt Service	2,182,363	2,182,363	2,425,372
CITY REGULAR TOTAL PROPERTY TAX	16,103,757	16,103,757	16,917,363
CITY REGULAR TAX RATE	15.67219	15.19444	15.95328
Taxable Value for City Ag Land	1,926,588	1,677,264	1,677,264
Ag Land	5,787	5,787	5,039
CITY AG LAND TAX RATE	3.00375	3.45026	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2024/2025	Budget Year Proposed 2025/2026	Percent Change
City Regular Residential	726	832	14.60
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2024/2025	Budget Year Proposed 2025/2026	Percent Change
City Regular Commercial	3,205	3,719	16.04

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 levy increase is due to 1) continue basic General Fund services to residents; however, some of these services will be reduced due to limitations imposed by the State, 2) increased property and liability insurance costs, 3) increased employee benefits costs, and 4) increased debt service costs.

RESOLUTION NO. 2025-0077

**RESOLUTION SETTING THE DATE AND TIME FOR A PUBLIC HEARING
CONCERNING THE PROPOSED PROPERTY TAX LEVY
FOR FISCAL YEAR JULY 1, 2025 – JUNE 30, 2026
FOR THE CITY OF MUSCATINE, IOWA**

WHEREAS, House File 718 passed in 2023 requires all political subdivisions to set and hold a public hearing on the proposed property tax levy for the fiscal year 2025/2026 budget and also requires taxpayer statements be mailed to each property owner; and

WHEREAS, this public hearing is required to be separate from any other meetings of the City Council; and

WHEREAS, no other business unrelated to the new hearing requirements can be discussed at the meeting at which the hearing is held; and

WHEREAS, at the hearing the City Council shall receive oral or written testimony from any resident or property owner of the City; and

WHEREAS, the Notice of Public Hearing is required to be published not less than ten nor more than twenty days prior to the public hearing (not earlier than March 14, 2025 and not later than March 24, 2025); and

WHEREAS, the City is also required to submit the proposed tax rate form to the Iowa Department of Management no later than March 5, 2025;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MUSCATINE, IOWA that a public hearing be set for April 3, 2025 at 5:30 p.m. in the City Hall Council Chambers. At this meeting the public can comment on the proposed property tax levy for the fiscal year July 1, 2025 through June 30, 2026.

BE IT FURTHER RESOLVED that the City Clerk be directed to publish Notice of Public Hearing in the Muscatine Journal, in the form required by the State of Iowa.

PASSED, APPROVED AND ADOPTED this 25th day of February, 2025.

BY THE CITY COUNCIL OF THE CITY OF
MUSCATINE, IOWA

Brad Bark, Mayor

ATTEST:

Cinda Hilger, City Clerk