Mason City Public Library, Conference Room A — November 17, 2026
Mason City, Iowa — 6:00 P.M.

COUNCIL WORKSESSION

ROLL CALL -

AGENDA –
1. Lead Line Project Update

Mason City Room, Mason City Public Library — November 17, 2026
Mason City, Iowa — 7:00 P.M.

City Council Meeting Comments: City Council Meeting Comments: To view the Agenda for all meetings, visit 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*.

Jhttps://us02web.zoom.us/j/86156973283?pwd=E9RZOb8pxrR2CCuD5H168EEdtHFeSP.1; Passcode:819561 Phone one-tap:+19292056099,,86156973283# US (New York) 13017158592,,86156973283# US; +(Washington DC); Join via audio: +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); +1 646 931 3860 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; +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; Webinar ID: 861 5697 3283; International numbers available: https://us02web.zoom.us/u/kdjWleR6cW

AGENDA
REGULAR 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 -

SPECIAL ITEMS –

NOTICE TO PUBLIC: **PUBLIC FORUM**: The Mayor and City Council welcome comments from the public only on agenda items during the public forum. You are asked to give your name, address, and the agenda item number or topic you are referring to on the agenda. Please keep your comments concise and limited to three minutes.

1. CITY ADMINISTRATOR'S MONTHLY REPORT

CONSENT AGENDA - All items listed under the Consent Agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time Council votes on the motion.

2. MINUTES – Regular and Worksession Minutes of November 3, 2026

3. CLAIMS dated November 5 and 12, 2026

4. PERMITS

5. AUGUST FINANCIAL REPORT

6. Mayor recommending approval
Appointment of Gina Colombo to the Library Board

7. Administrator recommending approval
Appoint/hire Steve Kopp as Assistant Water Supply Superintendent at Grade J, Step 7, with an annual salary of $76,814,

8. Administrator recommending approval
Appoint/hire hiring of Trinity Miller and Brooke Lechleitner as Police Officers at starting wage of $34.35/hour

9. Administrator recommending approval
Submission of the Fiscal Year 2025-2026 Urban Renewal Report

10. Administrator recommending approval
Reso. obligating and appropriating Urban Renewal Tax Revenue Funds for the repayment of eligible debts for fiscal year 2028

11. Administrator recommending approval
Reso. accepting work and ordering payment for construction of the "19th Street SW HMA Resurfacing with Milling"

12. Administrator recommending approval
Reso. award of contract to Short Elliott Hendrickson, Inc. (SEH) of Mason City, IA for professional services related to the 2027 Street Improvements coinciding with the 2027 Lead Service Line Replacement

13. Administrator recommending approval
Reso. approving Amendment No. 2 to the Professional Services Agreement with WHKS & Co. for professional services related to the IA 122 West – Corridor Improvement Project

14. Administrator recommending approval
Reso. accepting work and ordering payment for construction of the "2025-2026 Sanitary Sewer Repairs"

PUBLIC HEARING

15. Administrator recommending approval
    a. **Reso.** to Declare Necessity and Establish an Urban Renewal Area, Pursuant to Section 403.4 of the Code of Iowa and to Approve Urban Renewal Plan and Projects for the 2026 Peninsula Urban Renewal Area
    b. **Ord** Providing for the Division of Taxes Levied on Taxable Property in the 2026 Peninsula Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa (1st, 2nd or FINAL)

ACTION ITEMS

16. Administrator recommending approval
    Ord. amending the City Code Title 4: Health and Sanitation, Chapter 2: Garbage, Refuse, Recyclables and Yard Waste, Article C: Solid Wastes Section 2: Collection by City to add a new Paragraph E entitled Administrative Fees and Charges (2nd or FINAL)

17. Administrator recommending approval
    Ord. Providing for the Division of Taxes Levied on Taxable Property in the November, 2026 Addition to the Mason City Unified Urban Renewal Area, Pursuant to Section 403.19 of the Code of Iowa (2nd or FINAL)

18. Administrator recommending approval
    Ord. amending the City Code by repealing Title 9, Chapter 11: Through Streets, Section 2: Streets Designated and adopting a new Section 2 in lieu thereof (1st, 2nd or FINAL)

PREVIOUSLY TABLED ITEM

19. Administrator recommending approval
    Ord. amending the City Code by repealing Title 12 "Zoning Regulations" Chapter 4: Text Amendments and Rezoning in its entirety and adopting a new Chapter 4 in lieu thereof (2nd or FINAL)

20. **Reso**. urging the Iowa General Assembly to revisit the repeal of Iowa Code Section 414.5 and restore local authority and supermajority protections for rezoning protest petitions

Adjournment

NOTE: 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.

Council Agenda Item CWKS # 1

The City of Mason City IOWA

ENGINEERING DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Krysten Foster, City Engineer
Date:	November 9, 2026
RE:	Work Session Request – Lead Service Lines Phase 1

Background Information:

Following the U.S. Environmental Protection Agency's Lead and Copper Rule revisions, Mason City received State Revolving Fund (SRF) support to partially offset the costs to homeowners to upgrade lead and galvanized service lines, which is the connection between the city's watermain and the homeowner's water meter.

Three of the five census districts across the city qualify for the SRF program, and the city has determined to start Phase 1 of this project in the Northeast Mason City as shown on the attached map. Approximately 285 residences will be included in Phase 1. Phases 2 & 3 of this program are expected to follow in 2028 and 2029, respectively.

Staff requests time to brief Councilmembers on this project as homeowner notifications are planned to be mailed before Thanksgiving.

Attachments:

Phase 1 project map.
Draft letter to residents within Phase 1 project boundaries.
LSL Fact Sheet.
Financial assistance summary.
Water Service Replacement Agreement previously approved by City Attorney.

Krysten S. Foster, City Engineer

Reviewed and Recommend Approval


Mason City Lead Service Line Replacement - Year 1
Add to Year 2
Sewer Repairs impacts 7 houses
Add to Year 2
14th ST. NE
Proposed Addition to Year 1
Abandon 4" main on each end.
Add Hydrant
Add water main to connect to 9th
Street Project
Water Main Replacement
1st Phase Storm Sewer
2nd Phase Storm Sewer

The City of Mason City IOWA

WATER SERVICE REPLACEMENT AGREEMENT

The purpose of this Agreement is to set forth the terms and conditions pursuant to which the City of Mason City ("City") will participate in the installation of a new private water service ("New Service") to the following property ("Property") owned by the following person(s)/entity ("Owner"):

Owner Name: _____

Property Address: _____ City: Mason City, Iowa.

The New Service will replace the existing lead or galvanized service upstream of the water meter pursuant to the Environmental Protection Agency Lead and Copper Rule and Mason City Ordinance Number 26.

A. **CONSIDERATION:**

This Agreement anticipates the work related to New Service installation to be performed by City staff and/or by a contractor selected by the City. The City will initially finance the replacement of the New Service from main to meter. Owner will be responsible for paying the City the appropriate cost-share pursuant to the Private Lead Service Line Program approved by council on June 16, 2026. Participation in the program is voluntary and subject to available funding, scheduling, contractor availability, site conditions, applicable law, and City approval. Nothing in this Agreement obligates the City to perform work if the City determines, in its sole discretion, that the work is impracticable, unsafe, not eligible for the program, not adequately funded, or otherwise inconsistent with the program requirements.

B. **CITY RESPONSIBILITIES:**

1. See to the installation of New Service between the City water main and the water meter on Owner's Property. The existing private water service may be removed or disconnected and abandoned, in the sole discretion of City. City responsibility includes taking all steps required to identify underground infrastructure before New Service installation commencement, including Iowa One Call, as applicable.

2. Correct or replace the meter setting and/or meter as necessary to accommodate the New Service. City may install the existing water meter, or a new meter, in a new location to facilitate the location of the New Service.

3. Provide restoration of Owner's Property disturbed by construction, including seeding of grass areas on the Property, replacement or reinstallation of concrete or pavers, and repair of any structure on Owner's Property impacted by New Service installation. However, restoration will not include finished interior work, including woodwork, tiling, carpeting,

drywall, painting, trim, or similar items; premise plumbing work, including fixtures, beyond reconnection to the water meter; or exterior landscaping beyond topsoil, seeding, and mulch. Watering, fertilization, and weed control shall be the sole responsibility of Owner.

4. Restoration shall be limited to reasonably restoring disturbed areas to a safe, functional, and substantially similar condition, subject to site conditions, weather, seasonal limitations, and availability of materials. The City does not guarantee an exact match of materials, colors, textures, grades, landscaping, turf condition, plantings, hardscapes, interior finishes, or pre-existing improvements, and the City is not responsible for betterment or upgrades beyond the restoration expressly described in this Agreement.

5. City shall ensure that any contractor retained by the City to perform work on the New Service or restoration work has adequate insurance to protect the Owner against loss that may result from damage caused by work performed in relation to the New Service installation.

6. City guarantees that work related to the New Service actually performed by the City or the City's contractor will be free from defects in material and workmanship for a period of one year from completion and that said work was completed in accordance with City of Mason City Code and any other project specifications, design, and installation standards. The one-year guarantee does not cover pre-existing conditions, Owner-performed work, work performed by Owner's contractor, private plumbing not replaced as part of the project, ordinary wear and tear, misuse, neglect, freezing, settlement, acts of God, changes in law, or damage caused by Owner, tenants, occupants, third parties, or conditions outside the City's reasonable control.

7. City and/or City contractor may take photographs or video of the work area, which will not be released for public purposes unless required by a governing authority or court with competent jurisdiction.

C. **OWNER RESPONSIBILITIES:**

1. Owner represents and warrants that Owner is the fee title owner of the Property, or is otherwise duly authorized to bind all persons and entities with an ownership, possessory, leasehold, mortgage, lien, easement, or other legal interest in the Property; that no additional consent is required for the City to perform the work contemplated by this Agreement; and that Owner has provided or will provide all notices and obtain all permissions required from tenants, occupants, mortgagees, lienholders, homeowners' associations, or other interested parties.

2. Owner to permit temporary access and right of entry to and upon the Property to enable pre-construction inspection, construction, testing, and inspection of the New Service; to enable any needed adjustments, maintenance, or repairs during the guarantee period; and to restore Owner's Property as provided within this Agreement.

3. Owner or Owner's representative who is at least eighteen (18) years of age must be present when interior access to the dwelling or building is required. The City may require Owner or Owner's representative to be present at other times when reasonably necessary for access, safety, decision-making, or protection of the Property, but Owner is not required to remain present continuously during exterior work unless requested by the City or its contractor.

4. Owner to provide clear and unobstructed access to any area required to complete installation of the New Service. The City or its contractor shall determine the areas where access is reasonably necessary to complete the New Service. Unless otherwise agreed in writing, Owner shall be responsible for removing, relocating, or protecting drywall, paneling, flooring, fixtures, shelving, personal property, and other interior materials necessary to provide safe and unobstructed access. If Owner does not provide required access, the City may postpone, suspend, or decline the work, and Owner shall be responsible for any resulting delay costs or additional expenses to the fullest extent permitted by law.

5. Owner to fully advise City of any known subsurface private assets, private utilities, underground facilities, hazardous materials, property defects, or other conditions that might be impacted during New Service installation.

6. Owner to properly inform all Property tenants of the New Service installation project, including the dates and times the installation is scheduled to occur, and coordinate access to Owner's Property, as necessary.

7. Owner to provide necessary watering and maintenance to the restored turf areas, including the boulevard adjacent to the Property.

8. Owner to be responsible for securing, protecting, and removing personal property, valuables, vehicles, furnishings, fixtures, window treatments, floor coverings, electronics, and other items that may be affected by the work. Owner is responsible for maintaining property insurance and any other insurance Owner deems appropriate. The City shall not be responsible for damage to personal property that Owner fails to remove, protect, or disclose before work begins, except to the extent caused by the negligence or willful misconduct of the City or its agents.

9. Owner acknowledges that participation in the voluntary lead service line replacement program may involve excavation, entry upon the Property, temporary disruption of water service, disturbance of improvements, and other construction-related impacts. Owner voluntarily assumes the ordinary risks associated with the work and releases the City, its elected and appointed officials, officers, employees, agents, engineers, consultants, and contractors from claims for ordinary inconvenience, temporary loss of use, ordinary

construction impacts, or damage arising from conditions not caused by the negligence or willful misconduct of the released parties.

10. Owner shall be solely responsible for, any pre-existing condition on or affecting the Property, including defective plumbing, deteriorated pipes, unstable soils, underground obstructions, private utilities, environmental contamination, building code violations, structural defects, mold, asbestos-containing materials, lead paint, or other hazardous materials, whether discovered before, during, or after the work.

11. Owner shall indemnify, defend, and hold harmless the City, its elected and appointed officials, officers, employees, agents, engineers, consultants, and contractors from and against claims, damages, costs, expenses, and attorney fees arising out of or relating to Owner's failure to disclose private utilities, underground facilities, hazardous materials, property defects, tenants, occupants, mortgagees, lienholders, easements, or other conditions or interests affecting the Property, or Owner's failure to provide timely, safe, and unobstructed access needed to perform the work.

12. Owner agrees to hold City of Mason City, its Engineer, and its designated contractor(s) harmless and free from any claim or liability for damage done in performance of the water service replacement work. Notwithstanding the foregoing, the terms of this Agreement are not to be construed as, nor operate as, waivers of statutory or common law immunities or limitations on liability, including, but not limited to, Iowa Code Chapter 670. The obligations set forth in this Agreement are expressly limited by the provisions of Iowa Code Chapter 668 and, if applicable, Iowa Code Chapter 669, and any other applicable law or regulation providing limitations, defenses, or immunities.

13. Owner shall be solely liable, to the exclusion of the City, to any tenant, occupant, invitee, mortgagee, lienholder, or other person claiming by or through Owner for any indirect, incidental, special, consequential, exemplary, or punitive damages, including loss of rent, loss of business income, loss of use, diminution in value, relocation costs, or inconvenience, except to the extent such limitation is prohibited by applicable law. In no event shall the City be liable to Owner, or any other person or entity for any losses or claims as described above.

D. **MAINTENANCE:**

Owner shall be solely responsible for any and all maintenance, repair, and replacement of the full length of the New Service, whether located on private property or public right-of-way, after expiration of the one-year guarantee period.

E. **PAYMENT DEFAULT AND COLLECTION:**

If Owner fails to timely pay any amount due under this Agreement or under the payment option selected by Owner, the unpaid amount may, to the fullest extent permitted by law, be certified, assessed, collected, or otherwise recovered by the City together with interest, administrative

costs, collection costs, and attorney fees. Owner's payment obligation shall survive completion of the work, transfer of the Property, termination of this Agreement after commencement of work, and expiration of the guarantee period.

F. **WAIVER:**
Owner is voluntarily requesting to participate in the voluntary lead service line replacement program and agrees that it will not challenge the validity of this Agreement unless for reasons of fraud or other malicious behavior.

G. **TERMINATION:**
This Agreement may be terminated by either party upon ten (10) days written notice to the other party, prior to the commencement of work hereunder.

H. **NOTICES:**
Any notice required or permitted under this Agreement shall be in writing and shall be deemed given when personally delivered, deposited in the United States mail with postage prepaid, or sent by email to the addresses listed in this Agreement or to any updated address provided in writing by the receiving party. Notice to the City shall be directed to the City Administrator or other official designated by the City.

I. **GOVERNING LAW; VENUE; DISPUTE RESOLUTION:**
This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa. Any action or proceeding arising out of or relating to this Agreement shall be brought in the Iowa District Court in Cerro Gordo County, Iowa, unless exclusive jurisdiction is otherwise required by law. Before filing suit, the parties shall make a good-faith effort to resolve any dispute through written notice of the dispute and an opportunity to cure or respond within a reasonable time.

J. **ASSIGNMENT; TRANSFER; SURVIVAL:**
Owner may not assign this Agreement or any rights or obligations under it without the City's prior written consent. Owner shall disclose this Agreement and any unpaid amounts due under it to any purchaser, transferee, tenant, mortgagee, or other person acquiring an interest in the Property before transfer or conveyance. The obligations that by their nature should survive, including payment, indemnity, release, maintenance, access for warranty work, and limitations on liability, shall survive transfer of the Property and shall bind Owner and Owner's successors and assigns to the fullest extent permitted by law.

K. **ENTIRE AGREEMENT; AMENDMENT:**
This Agreement, together with any exhibits, program documents, payment election, and written notices incorporated by reference, constitutes the entire agreement between the parties concerning the work described herein and supersedes all prior discussions, representations, or understandings. This Agreement may be amended only by a written instrument signed by the City and Owner, except that the City may modify program procedures, scheduling, technical

standards, and administrative requirements as necessary to comply with applicable law, funding requirements, or City policy.

L. **SEVERABILITY:**
If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions shall remain in full force and effect to the fullest extent permitted by law, and the invalid, illegal, or unenforceable provision shall be enforced to the maximum extent permitted or modified as necessary to carry out the parties' intent.

M. **COUNTERPARTS; ELECTRONIC SIGNATURES:**
The parties may sign this Agreement in counterparts, each of which constitutes an original, but all of which together constitute one instrument. The parties agree that the electronic signature of a party to this Agreement shall be as valid as an original signature of such party and shall be effective to bind such party to this Agreement. The parties further agree that any document, including this Agreement, its written notice of termination if applicable, and any attachments or exhibits to this Agreement, containing, or to which there is affixed, an electronic signature shall be deemed to be written or in writing, to have been signed, and to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. For purposes hereof, "electronic signature" also means a manually signed original signature that is then transmitted by any electronic means, including without limitation a faxed version of an original signature or an electronically scanned and transmitted version, including via PDF. Any party's failure to produce the original signature of any electronically transmitted signature shall not affect the enforceability of this Agreement.

Printed Name of Property Owner(s): _____

Property Owner(s) Signature(s): _____ Date: _____

Mailing Address: _____ City: _____ State: ____ Zip: _____

Primary Phone Number: _____ Alternate Phone Number: _____

Email Address: _____

Please select your preferred payment option for your portion:

- Option 1: Pay in Full within thirty (30) days of receipt of invoice.
- Option 2: Finance through property taxes over ten (10) years at seven percent (7%) interest.

The City of Mason City IOWA

Private Lead Service Line Replacement Program

Financial assistance is available to help property owners replace private lead service lines and reduce lead exposure.

Cost Share Summary

Property Type / Funding	SRF Pays	City Pays	Owner Pays
Owner-occupied residential SRF forgivable loan program	49%	21%	30%
Owner-occupied residential Other City funding or voluntary replacement	0%	35%	65%
Non-owner-occupied properties funded under SRF	49%	0%	51%
Non-owner-occupied properties other City funding or voluntary replacement	0%	20%	80%

Funding participation is subject to program eligibility and available funding.

Property Owner Payment Options

OPTION 1

Pay in Full

Pay your share when billed within 30 days.

OPTION 2

Special Assessment

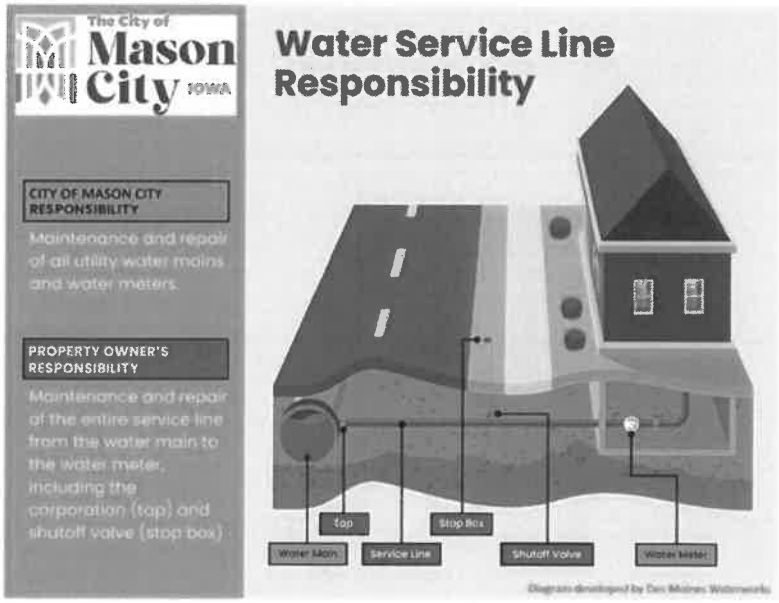
Finance through property taxes for up to 10 years at 7%. May be paid off early without penalty.

Interested in participating?

Contact the City for eligibility, application requirements, and scheduling details. A signed agreement is required.

City of Mason City Lead Water Service Replacement Fact Sheet

The City of Mason City aims to replace all lead water service pipes in its water system. The City of Mason City has applied for funding that would partially pay to replace the entire service line from main to meter. In the City of Mason City, the property owner owns the entire length of the service line. In an effort to be prepared when this funding is awarded, the City has contracted with a Consultant to prepare construction plans to begin lead pipe replacement. It has been determined that at least a portion of the water service to your residence is suspected of being made of lead or galvanized which is treated as lead. As part of the replacement program the City will attempt to replace all lead and galvanized pipe, with partial reimbursement to the owner for the costs.



Frequently Asked Questions:

What is a water service?
A water service is the pipe that brings water from the water main in the street into a residence. Each water service is owned by the individual property owner.

Why are some water services made of Lead?
Lead was a very common material used for older water services. Most lead water services in Mason City were installed before 1930. Galvanized was also used historically but has been found to collect and release lead particles from upstream and therefore has also been classified as needing replacement. The City currently uses copper for water services.

Will my yard have to be dug up? Will it be restored?
Replacing water services will require excavation in the street, sidewalk area and some yards. Where feasible, the contractor will employ trenchless pipe installation methods to reduce surface impact on private property. Due to site conditions including bedrock, trenchless methods are not always effective, and in those cases service pipes must be installed by open cut excavation. The intent of the project is to return the surface to the original condition as much as is feasible.

Will there be work inside my house? What if I have a finished basement?
If the house-side portion of the water service needs to be replaced, then the contractor will need to work inside the home, usually in the basement. The owner will need to clear a 10' by 10' work area around the water meter and remove any finishes around the water meter. The contractor may need to break a hole, approximately 2' across, in the basement floor to install the new pipe. The concrete floor will be patched and a plumber will connect the new pipe to the existing house plumbing. Any painting or special finishes will be the responsibility of the homeowner. In finished basements any wall

board, floor covering or trim repair will be the responsibility of the homeowner. If asbestos or other hazardous materials are encountered, the work will not proceed. If a clear and safe area is not provided in the work area the work will not proceed.

How long will it take to do the work at my house?
Typically, the excavation and water pipe work will be done in one or two days. During the day of construction, the water will have to be turned off. If the water will be off for more than 12 hours the contractor will connect a temporary water supply to the house. Street and surface repairs will likely be completed as a group with other nearby replacement sites and may take weeks to be fully completed.

Will the project replace the pipes inside my house?
Plumbing pipes inside the home are privately owned and will not be addressed by the City.

Will the project replace the water main?
The larger diameter water mains in the street are made of cast iron, duction iron or HDPE and will not be replaced.

Is my water dangerous?
The water source and treatment for Mason City has not changed. Historically, Mason City has met the EPA requirements regarding lead. However, lead pipes do contribute to lead in drinking water and no amount of lead consumption is considered safe. Exposure from lead in drinking water can cause serious health effects in all age groups.

Will the City pay to have my water tested for lead?
The City is not conducting water testing at every home that has a lead service to check for lead concentration. If residents and property owners are interested in testing their water for lead, they may contact a testing facility of their choosing.

Should I use a filter?
Yes, filters that have an NSF/ANSI 53 rating help reduce lead exposure. After your service is replaced, a filter will be provided and it is recommended you use a filter until 6 months after your lead service line is replaced to reduce the amount of lead in your drinking water.

Where is the funding for the project coming from?
Special funding for lead replacement projects was made available through the Iowa Department of Natural Resources using SRF funds. The City has applied for $19,800,000 to replace lead water services over the next few years. The final funding amount will not be awarded until plans are developed.

Can I have my sewer replaced at the same time?
The funding for the project can only be used to replace lead water lines.

Is the City going to repave the road when the work is done?
Excavations in the street will be repaired with concrete patches. There are far too many lead services spread across all areas of the City to repave all the affected roads.

When will this work happen?
The City is currently planning projects for the 2027, 2028, and 2029 construction years. The funding has not been awarded yet and the exact number of homes that will receive water service replacements is not exactly known. Contractors to do the work will be selected in the spring. You will be contacted in advance of any work at your property.

Why do I have to sign an agreement?
Replacement of the of the water service will require work on private property and the property owner must agree to the terms of the work before proceeding. The property owner will also be responsible for paying a portion of the cost of replacement.

Who can I call with questions?
JoAnne Madden, SEH, Inc., 641.243.3803 for replacement project questions
Michele Hayes, SEH, Inc., 218.461.1360 for replacement project questions
Mason City Engineering Department, City of Mason City, 641.421.3605, for general program questions

SEH
Building a Better World for All of Us®

The City of Mason City IOWA

October 6, 2026

RE: Lead Service Line Replacement Program

«NAME_»
«ADDRESS»
«City_», «State» «Zip_Code»

LEAD SERVICE LINE REPLACEMENT AT **«ADDRESS»**

Dear Customer:

This letter contains important information about your drinking water. Have someone translate it for you, or speak with someone who understands it.

Información importante. Si no la entiende, haga que alguien se la traduzca ahora.

The City of Mason City is beginning a Lead Service Line Replacement Program to replace lead and galvanized water service lines within the City. The goal of this program is to reduce potential exposure to elevated lead levels for properties with existing lead and galvanized service pipe materials. Water service lines are pipes that carry water from the water mains in the street into homes and buildings. This multi-year program is made possible in part by grant funding received from the Iowa Department of Natural Resources.

City records indicate that the above address is served by either a lead, galvanized, or unknown material water service. Grant funds are available through the City-led project to partially cover costs to replace the lead or galvanized water service line to your property.

The City of Mason City is strongly encouraging customers to take advantage of this opportunity while these funds are available. Under this program, the City is striving to provide a service line replacement at 51% of the cost to the owner. Should this program cease to be funded in future years, the cost of private lead service line replacement may be the responsibility of the property owner. Replacement is required by the EPA to be completed at every property in the next 10 years.

The lead service replacement project is currently in the design phase. The City of Mason City has hired Short Elliott Hendrickson Inc. (SEH®) to prepare the engineering drawings for the project. The City will use its own staff to complete inspections of unknown services.

To be included in this lead replacement program, you must complete the following two steps prior to October 31, 2026.

Step 1: Interested in this program? Please contact us!

If you are interested in this program and want to learn more, please reach out so we can share more information on how to participate. Please contact:

JoAnne Madden (SEH)
Email: JMadden@sehinc.com
Phone: 641.243.3803

Michele Hayes
Email: MHayes@sehinc.com
Phone: 218.461.1360

Step 2: Review, sign and return the *Water Service Replacement Agreement* (by Property Owner).

An agreement form from the property owner is needed for City of Mason City to replace the service

line within your property. Once we confirm your interest in the program, an agreement will be sent for you to review, sign, and return. We are available to discuss any questions you may have regarding the agreement. You can also visit the website to find the agreement for the program.

Questions?

- For questions related to this program, please contact JoAnne Madden (SEH):
  - Email: jmadden@sehinc.com
  - Phone: 641.243.3803
- For questions related to this program, please contact Michele Hayes (SEH):
  - Email: mhayes@sehinc.com
  - Phone: 218.461.1360
- For general questions about the program, contact the City of Mason City:
  - Email: kfoster@masoncity.net
  - Phone: 641.421.3605

Sincerely,

Becky Schwab, PE
Senior Project Manager
Short Elliott Hendrickson Inc.
bschwab@sehinc.com

Krysten Foster, PE
City Engineer
City of Mason City
kfoster@masoncity.net

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City Administrator's Monthly Activity Report

Aaron Burnett, City Administrator

October 2026

(Issued November 13, 2026)

The City of Mason City

Monthly report of the City Departments of the City of Mason City

Airport

Reported by David Sims, Airport Manager

Date: October 2026

United Airlines Enplanements/Deplanements	FBO Fuel Flow
From 10/1/2026 – 10/31/2026	
Monthly Enplanements 959 / Deplanements 915 / Total 1,874 +16% from October 2025 / +13% Year to Date	Monthly Gallons Sold – 34,520 up 10% from October 2025

Routine Activities for the month – Administration and Operations:

- Received Iowa Department of Transportation grants for Commercial Service Vertical Infrastructure ($159,008), Airport Improvement ($238,000), and Air Service Development Programs ($48,000)
- Continued utility work associated with the Water Service Building Project
- Approved marketing contracts for Air Service Development Grant
- Received bids for airport farm and hay grounds
- Approved new Airport street names and building addressing
- Staff training and preparation for Winter Operations
- Began implementation of new Airport Operations software program
- United States Department of Transportation (US DOT) issued Request for Proposals for the Essential Air Service Contract for the Mason City Municipal Airport

Activities planned for next month and other comments:

- Welcome new Airport Commissioner Sarah Glowaski
- Approve 2027 airport farm and hay ground leases
- Review air service proposals when received by the US DOT November 10th
- Continued marketing with the goal of hitting 10,000 passenger enplanements by the end of calendar year 2026

Enplanements	2021	2022	2023	2024	2025	2026	% 25-26
January	188	519	420	275	576	655	14%
February	195	497	389	326	509	680	34%
March	361	644	565	435	835	819	-2%
April	435	553	412	514	633	672	6%
May	641	737	415	575	818	865	6%
June	847	659	526	531	800	889	11%
July	1003	708	584	660	873	969	11%
August	902	376	507	674	787	916	16%
September	798	307	509	521	740	938	27%
October	759	349	445	557	826	959	16%
November	821	393	510	705	649		
December	777	527	484	796	701		
Total for Year	7727	6269	5766	6569	8747	8362	13%

Deplanements	2021	2022	2023	2024	2025	2026	% 25-26
January	226	608	419	331	543	634	17%
February	197	500	394	309	469	638	36%
March	434	831	606	479	832	941	13%
April	528	640	430	538	634	651	3%
May	676	794	449	609	780	811	4%
June	889	841	543	656	809	930	15%
July	1070	638	596	672	904	987	9%
August	920	372	553	692	879	946	8%
September	867	317	487	591	787	867	10%
October	806	358	476	583	787	915	16%
November	837	333	439	746	643		
December	793	546	443	795	675		
Total for Year	8243	6778	5835	7001	8742	8320	12%

Development Services Department

Reported by Steven Van Steenhuyse, AICP, Development Services Director

The American Planning Association held a Quad State Conference (Iowa, Kansas, Missouri, Nebraska) in Kansas City, October 21-23. Iowa planners were well represented. I was pleased to accept the 2026 Implementation of a Plan award from the APA-Iowa Chapter for the 2020 Willow Creek Plan and the Riverwalk Plaza. I also co-led a presentation on Planning Legislation in the Quad State Region.

Our new Housing Inspector/Code Enforcement Officer, Kim Barkman, joined us in October. Kim has a background in code enforcement, as she worked as a Code Enforcement Officer for the City of Largo, Florida. She brings us some new insight from her Florida experience and will be a valuable member of our staff.

Planning and Zoning Division: The Planning and Zoning Commission met October 13 to discuss Amendment 14 to the Mason City Unified Urban Renewal Area. This amendment adds two areas to the Mason City Unified URA where new, multi-family development is planned. The Commission found that Amendment 14 is consistent with the North Iowa Corridor Joint Comprehensive Plan and recommended passage to the City Council.

The Zoning Board of Adjustment had a very busy agenda on October 6, where they considered one variance and three conditional use permits. The owners of 601 3rd Street NE sought a variance to permit a deck that encroaches 18 inches into the required side yard setback. This variance was approved unanimously.

The owner of 855 15th Street SE sought a Conditional Use to allow construction of a new storage building, bringing the total area of detached buildings on the lot to 2,500 square feet. A lot of two acres or less is allowed only 1,200 square feet of detached buildings, but the ZBA can grant a Conditional Use to exceed this maximum. The ZBA found that the proposed building and square footage met the standards of review. The Conditional Use was approved unanimously.

The owner of 7 Deer Creek Court also sought a Conditional Use to exceed the 1,200 square-foot maximum for detached buildings. The owner wished to construct a 1,408 square-foot detached accessory building in the side yard of his lot. This request was also found to meet the standards of review and was approved unanimously.

The final Conditional Use was sought by The Martin Brower Company (MB) for their operations at 2400 15th Street SW. One of MB's restaurant clients will be selling Red Bull drinks in cans to be consumed in the restaurant. MB will collect the cans and process them for redemption under the Iowa Can Redemption Law. This activity is classified as Waste Transfer and requires a Conditional Use Permit. The redemption operation will take place completely within the facility. Since this Conditional Use also met the standards of review, the ZBA approved it unanimously.

The Historic Preservation Commission met October 1 to consider a Certificate of Appropriateness for the River City Lounge at 116 North Federal Avenue. The owners propose to remove the existing exterior plywood and trim from the front façade of the building at 116 North Federal Avenue and replace the existing materials with treated plywood and steel. The proposed improvements will replace the existing façade coverings with more durable materials intended to improve the building's appearance, longevity, and resistance to deterioration while maintaining its overall storefront configuration. The Commission found the improvements to be consistent with the Secretary of the Interior's Standards for Rehabilitation and granted the Certificate of Appropriateness.

The Planning and Zoning Division issued 23 zoning permits, including one for a principal commercial building, eleven for residential principal buildings, six for residential accessory buildings (garages and sheds), and two floodplain permits. The City Planner reviewed 80 permits for floodplain compliance and completed three historical reviews.

Code Enforcement Division: There were 170 code enforcement case requests opened in October, of which 115 were initiated by staff and 55 were initiated via complaint. The cases included 22 related to dead, dying, or diseased trees, 35 for junk, rubbish, and refuse complaints, and 14 for uncollected garbage.

Five properties with diseased, dying, or dead trees were added to the special assessment roll in October. The owners will have the cost of tree removal, plus

interest, added to their tax bills over the next ten years. This program continues to grow as the number of trees affected by the Emerald Ash Borer increases.

Building Inspections Division: Twenty-nine major building permits and 46 minor building permits were issued in October. Total construction valuation of all permits was $8,184,113, resulting in $42,065 in permit fees.

Rental Inspections Program: The Housing Inspectors inspected 44 units in October. A total of 46 new or renewed Rental Dwelling Certificates were issued. The program collected $2,200 in Rental Dwelling Certificate fees and fines.

Transit & Safety Division: There were 10,869 rides on the fixed route system, down from 12,337 in October 2025. Seven new employees received on-board training, and 134 safety training sessions were completed using the online training system.

Corridor Revitalization Loan (CoRL), Downtown Revitalization Loan (DoRL), and Building Renovation/Life Safety (BuRLS) Programs: The **Forgivable Loan and Grant Committee** (FLGC) met October 23 to consider two DoRL loans and two BuRLS grants for the two adjacent buildings at 321-331 South Delaware Avenue, both under the same ownership. For 321, the Committee recommended approval of a $30,000 DoRL forgivable loan and a $30,000 BuRLS grant to fund renovation of this vacant, one-story building for a future restaurant or tavern tenant, with a sprinkler system to allow for a commercial kitchen. For 331, the Committee recommended approval of a $30,000 DoRL forgivable loan and a $70,000 BuRLS grant to renovate the two-story building into four modern apartments with the required sprinkler system. The loans and grants will be on the City Council's agenda in November.

Developments: The Development Review Committee met four times in October. Three concept plans were considered, including conversion of the former Tractor Supply store at 1905 4th Street SW into a multi-tenant retail, office, and service building. The DRC also reviewed a Preliminary Plat of Subdivision for the Tahoe First Subdivision, on the south side of 19th Street SE, east of South Kentucky Avenue. This plat is scheduled for Planning and Zoning Commission review in November.

Current Projects Under Consideration or Development:

- 4th Street NE Retaining Wall Project: The North Iowa Corridor Housing Development Corporation (NICHDC) has completed 527 and 537 4th Street NE and listed them for sale. The homes are offered at workforce-affordable prices. The City is seeking a developer for the newly vacant land to the east.
- NICHDC has moved one of two houses acquired from owners in Rock Falls to City land on 26th Street SW in the West Haven neighborhood. NICHDC is currently constructing the foundations. Both homes are in good condition and will be fully renovated for sale at workforce prices.
- We were notified that the Willow Pointe townhome project, on North Eisenhower Avenue north of the MercyOne West Campus, has been approved for Workforce Housing Tax Credits. This 198-unit project will provide for-rent townhomes at workforce-affordable rents.
- Grading has begun for The Lark Apartments, 64 apartments and 24 townhomes at the NE corner of Lark Avenue and 4th Street SW (IA 122). While this development did not receive Workforce Housing Tax Credits, the developer has decided to continue with the project.
- A Preliminary Plat of Subdivision (Briarstone 3rd Addition) was approved for the east side of South Taft Avenue, with proposed commercial, multi-family, and duplexes. This subdivision includes a large outlot between the development and the existing Briarstone neighborhood. The developer intends to bring future single-family lots for this area.
- Another Preliminary Plat of Subdivision has been submitted for the Tahoe First Subdivision, located south of 19th Street SE and east of South Kentucky Avenue. The first phase is proposed to have 32 single-family lots. The Planning and Zoning Commission will review the plat in November.
- The new Home2 Suites by Hilton is fully enclosed and interior construction is ongoing. Exterior cladding is being installed. Construction of the hotel appears to be on schedule.
- The Kirk project got underway in September, with grading of the former Kirk Apartments site and completion of foundations. The project consists of a 19-unit, 3-story apartment building facing 2nd Street NW and a 2-story commercial building facing North Federal Avenue.

Elmwood-St. Joseph Cemetery

Reported by Tyler Anderson, Cemetery Manager

Tyler

- Busy with assisting families with burials, plot situations, and headstone purchases
- Half Wall Restoration –CIP Project complete, major improvement
- Scattering Garden – Trail complete, all three shared headstones installed, and sculptures anticipated arrival in February 2027
- Iowa Cemetery Association – no current state association, working with Aaron Burnett, Iowa League of Cities, city of Des Moines, and city of Bondurant to start association

Paula

- Continuing to add information to CIMS, including older obituaries and new additions to the grounds
- Answering several questions about plots, upcoming inurnment burials, and decoration guidelines

Grounds:

- Extremely busy October with in-ground burials, fall projects, and seasonal staff leaving end of the month
- Great work helping with various citizen requests
- Tree removal – only 20 remaining ash trees, with expected removal by January 2027
- Working with Tyler on the scattering garden trail development

Engineering Department

Reported by Krysten Foster, City Engineer

The following is an update on some of the most notable Mason City infrastructure investments as of the end of October 2026.

Projects typically change weekly this time of year, and residents are invited to contact the Engineering Department with specific questions.

Ongoing Construction Projects

- **IA 122 Mercy Corridor Reconstruction – Iowa DOT**

  Engineering Staff continued to attend weekly progress meetings with the Iowa Department of Transportation, Wicks Construction and their subcontractors.

  The last section of mainline paving, from South Pierce Avenue to South Polk Avenue, was completed in October. Crews with Reilly Construction continue with sidewalk paving and backfilling. Wicks Construction is planning on paving the center median in mid-November. Tiedt Nursery crews are currently placing sod and anticipate being complete in early November.

  Multiple colored concrete crosswalks have been poured, and work is continuing west towards South Pierce Avenue.

  KW Electric is continuing to work on light pole bases for the new streetlight. Power to the intersection of South Crescent Drive and South Pierce Avenue is planned to be restored in early November.

- **U.S. 65/South Federal Avenue Reconstruction – Iowa DOT**

  Wicks Construction completed the remining pavement work in October, and the highway is now fully open. KW Electric completed placing conduit for the new streetlight poles in mid-October and crews with Tiedt Nursery finished placing sod throughout the corridor.

  The only remaining work is punchlist work.

- Pennsylvania Avenue Rehabilitation – Consultant: SEH

  Heartland Asphalt completed the remaining work that consisted of utility adjustments, manhole boxouts, traffic sign installation and pavement markings.

  Pennsylvania Avenue was fully open to traffic on October 9th.

  Alliant Energy placed a streetlight transformer to power the new streetlights throughout the corridor.

  Members of SEH, Heartland Asphalt and Engineering Department Staff conducted a project punchlist walkthrough on October 14th. Final quantities are being measured in preparation of the final pay request.

- 19th Street SW Improvements – Consultant: WHKS

  KW Electric completed with the installation of the traffic signal poles and mast arms. The traffic control cabinet is now energized, and the intersection is in full operation.

  The 19th Street SW school zone reduced speed limit beacons are also in operation.

  The Engineering Team recommends closing out this contract this month.

- Taft Avenue Water Main Loop – Consultant: SEH

  The contractor on this project, Summers' Enterprise Inc., continued drilling and pulling new water main during the month of October and crews are currently working along South Taft Avenue.

  The installation of the water main is nearly complete, only about 3000' of main is remaining. Crews are planning to begin water valve and fire hydrant connections early in November.

  Once all the pipe is placed, the new mains will be pressure and bacteria tested.

  At the 43rd Street SW Union Pacific Railroad crossing, a contractor is hired to pothole down to the CenturyLink fiber line to ascertain the

depth of CenturyLink's facilities prior to the bore and jack of the 24" steel water main casing. This work is scheduled for November 6th.

- **Southbridge Mall Parking Lot – Consultant: WHKS**

  Wicks Construction completed all the parking lot paving during the month of October. The new parking lot conduit was placed by K&W Electric, and crews are currently working on setting the new light poles. Country Landscapes will be installing the landscaping soon.

  Work will be substantially complete this fall.

Pre-Construction Updates (for CIP projects)

- **12th Street NW Roundabout – Consultant: WHKS**

  Next year's work will include pavement resurfacing between North Benjamin Avenue and North Pierce Avenue and a new trail connection in the north right-of-way of 12th Street NW. The roundabout and resurfacing projects are currently under design and planned for 2027 construction.

  City and WHKS Staff are continuing to work on acquisition north of 12th Street NW.

  WHKS and Wapsi Valley Archaeology Inc. continued to work on a Phase Intensive Archaeology Survey and a Reconnaissance Architectural Survey. This work will be complete by mid-November.

Other Business

- The department installed Traffic Control Corporation's stoplight synchronization technology in the controller cabinets in the Downtown Loop (along Delaware and Washington). This system provides automated coordination and should eliminate the stoplights falling out of sync between intersections. Prior to installation of this technology, staff regularly had to manually reset the timing along both corridors.

Finance Department

Reported by Cole Bockelmann, Finance Director

Major Projects/Initiatives

- Continued support on Lead Service Line, Taft Water Main Loop, and WRF Projects
- Assisted HR with transition away from Script Source and Rec. Dept. with Theater policies
- Participated in IA League of Cities Education Committee meeting and ICMA Annual Conference
- Finished FY26 audit preparation; auditors on site 11/3-11/4
- Coordinated with Engineering, Airport, Community Development, and Water Distribution to review every GIS layer and data

Utility Billing

- 9,422 utility bills and 380 disconnection notices, completed 403 utility service orders, and completed 25 water meter replacements

Finance

- Completed July 2026 Financials and accompanying reports
- Processed 3 payrolls and issued 1,005 total paychecks
- Scanned 1,583 invoices for payment processing, prepared 45 receivable invoices, recorded 125 Ambulance receivables, prepared 740 payable checks and certified 45 invoices to property taxes
- Deposited $7.25 million into CDs with Frist Citizens Bank. 4.33%-4.48% interest rate

Grant Administration

- Submitted quarterly reports for Destination Iowa, HOME Grant, EPA Brownfields and Taft Water Main Loop, local grants, and FFR
- Submitted grant reimbursements for Destination Iowa, HOME Grant, and CLG Downtown Intensive Survey
- Issued Notice of Interest (2027) for Iowa Hazmat Task Force

GIS

- Reviewed and/or added 1,046 service line connections, 63 water main connections, 29 sanitary main connections, and 18 road centerline connections

- Produced 4 weekly call-for-service maps, 5 road closure maps, and maps for various departments

IT

- Supported City operations in various departments by providing IT assistance
- Continuing work on network refresh and IT upgrades projects
- Finished equipment installation for new staff in Engineering and PD

Fire Department

Reported by Erik Bullinger, Fire Chief

EMS OPERATIONS

- The AHLS class was attended by 16 MCFD staff members and four participants from other departments and MercyOne North Iowa.
- "5-minute training" topics presented to staff for EMS discussion/training promotion.

FIRE OPERATIONS

- Department members sized for replacement of Bunker Gear that has reached the NFPA end of life standard.

FIRE PREVENTION BUREAU

- Fire Prevention week
    - Elementary schools- reached over 1000 kids and estimated 50 adults
    - Preschools and daycares- reached estimated 200 kids and 25 adults
- Working through plan reviews for several multi-family apartments.
- Fire Marshal attended the Hawkeye Fire Safety Association Conference.
- Several site inspections with other city staff for blight properties and non-code compliant properties. Some citations have been issued for non-code compliance. Will continue this process to improve the safety and image of the community.

HAZMAT

- Participated in the Iowa Taskforce Hazmat Symposium held in Des Moines.
- Hazmat Team members completed SWOT analysis process. SWOT results were presented to the NCRERC hazmat commission.
- New tires were purchased for the hazmat truck and trailer.

TRAINING

Firefighting

- Fire prevention week activities- fire safety, presentations, visits & tours

- 1 battalion was able to get into acquired structure for forcible entry/wall breaching/piercing nozzle training.

EMS

- Began AHA recerts on BLS, ACLS & PALS
- Advanced Hazmat Life Support 2-day class.

COMMUNITY INVOLVEMENT

- Fire Department Open House
    - Hosted the annual Fire Prevention Open House, welcoming families for an afternoon of fire safety education and activities.
    - Activities included firefighter challenges, water spray stations, bounce house, drone demonstrations, and fire safety demonstrations.
    - Special highlights included the Mayor's Challenge and Fire Explorer Donning Competition.
    - Fire Prevention Week activities also included visits to local elementary schools and student tours of the fire station.
    - The event was made possible through the support of department personnel, volunteers, local businesses, and community partners.

COMMITTEES

- EMS Committee
    - Protocols being reviewed and starting to finalize
    - Need for EMT training pointed out and the "5-minute" training list created to promote daily discussions of EMS care and equipment
- Wellness Team
    - Two meetings this month: Met with Rock Valley Health professional team regarding fitness and cancer screening. Met with a local professional mental health therapist concerning services available specifically for first responders.
- Community Outreach

  During October, the Mason City Fire Department participated in the following events:

    - Candy Crawl at CURRIES – October 18: Joined local businesses and organizations for a family-friendly Halloween event.

- P.E.O. Chapter KW Group Presentation – October 28: Provided a presentation on the Fire Department and fire safety to a group of 28 attendees. (women's philanthropic educational organization)

Upcoming community events include Mason City High School Career Day on November 10 and NIACC Discover Day on December 15. The department is also coordinating additional educational outreach opportunities with local iJAG programs.

Human Resources Department

Reported by Perry Buffington, Human Resources Director

Department	Full-time	Part-time	Grand Total
Airport	5	2	7
Cemetery	3	1	4
City Administration	3	1	4
Development Services	13	16	29
Engineering	8		8
Finance	11		11
Fire	47	1	48
Human Resources	3		3
Library	15	0	15
Museum	5	3	8
Parks & Recreation	16	5	21
Police	51		51
Public Works	68		68
Youth Task Force	1		1
Grand Total Plus 145 Seasonal employees	249	29	278

Staffing

Currently we had 14 recruitments in planning phase, underway or drawing to a close during October, with a total of 21 full and part-time vacancies that were in various stages of the recruitment process. Hired 2 full-time 2 part-time and 3 seasonal employees during October and promoted 2 employees. We experienced 1 full-time employee resignation and 3 seasonal employee terminations during the month.	
Hiring Activity:	- Police Officer-5 openings (Police): Will hire 3 applicants in November, subject to Council approval. Next testing will be in January.
	- Firefighter/Paramedic - 1 opening (Fire): On hold until additional openings from upcoming retirements.

- Water Supply Supt - 1 opening (Public Works-Water Supply): Position filled with internal promotion.
- Asst Water Supply Supt - 1 opening (Public Works-Water Supply): Began internal recruitment in October, with interviews in November.
- Arena & Ice Maint Tech - 1 opening (Park & Rec): New employee started in October.
- Rental Housing/Code Enforcement Officer - 1 opening (Park & Rec): New employee started in October.
- Library Asst I - 2 opening (Library): Vacant to internal promotions, posted opening internally and filled with internal promotion in October.
- Library Clerk (FT) - 1 opening (Library): New full-time position replacing a part-time Library Clerk position. Conducted external recruitment and interviews, will be filled in November.
- Library Clerk (PT) - 1 opening (Library): Part-time position vacant due to promotion. Conducted external recruitment and interviews, will be filled in November.
- Programming Assoc (PT) - 1 opening (Museum): New hire starting in October.
- Mall Security Guard (PT) - 1 opening (Park & Rec): Interviews beginning in October, and recruitment continuing in November.
- Office Manager - 1 opening (Museum): Began recruitment in October. Conducting interviews in November.
- Police Utility Worker - 1 opening (Police): Began recruitment in October, will conduct interviews in November.
- Transit Driver (PT) - 3 openings (Dev Services): Conducting external recruitment. Hired one in October, continuing search.

Labor Relations/Legal

No significant labor issues to report. Preplanning for labor negotiations later this year started. Election recertification elections were held by the state in October for AFSCME and Teamsters.

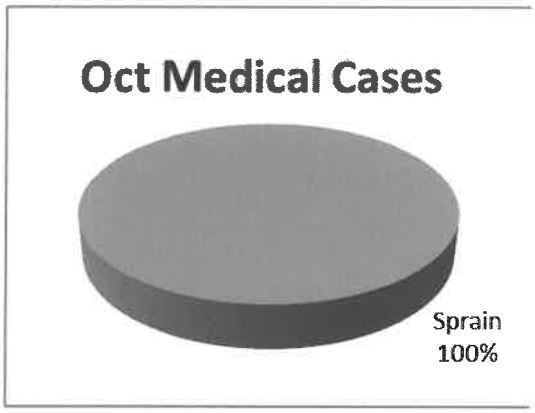
Major Projects

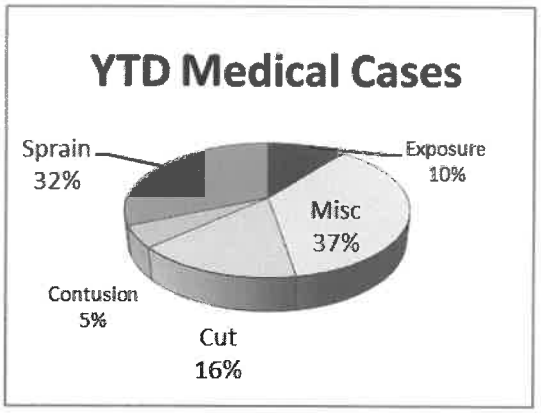
- Police Officer staffing is showing improvements, and by the end of November will be down to 2 vacancies. We continue our recruitment efforts to identify good candidates and conduct testing five times a year, and are utilizing updated recruitment videos. Next testing is scheduled in January 2027. We continue to focus on a number of vacancies across multiple departments.

- In October we begin the 2027 annual employee benefit enrollment process with a new online system and coordinating employee flu shot clinics. The HR/Records Specialist continues to assist the Engineering department in the scanning and conversion of their records into the City's new electronic data records system.

SAFETY STATISTICS

The City has experienced 19 OSHA recordable injuries in 2026 compared to 20 injuries during the same period the prior year. Our workers' compensation experience rating continues to show good safety performance.





MacNider Art Museum

Reported by Edie Blanchard, Museum Director

No report available from the Museum.

Police Department

Reported by Mike McKelvey, Police Chief

Mason City Police Department Summary for October 2026

Staff from various city depts continue to work together to address properties with building, rental, fire, and zoning code violations. Police staff are involved to address properties with excessive or preventable police calls for service, OR properties that disrupt quality of life for a neighborhood.

Police employees participated in several Trunk or Treat events around Halloween. On Halloween weekend, Mason City Police managed a joint-law enforcement agency traffic enforcement event on Fri and Sat evening.

Applicant Testing and Hiring Process Continues – October 20, 2026, City Council approved the hire of 1 police officer applicant. We have two more police officer applicants in final stages of hiring process. As long as everything continues smoothly, we anticipate these next 2 officer applicants will be hired in Nov 2026.

Public Library

Reported by Mary Markwalter, Library Director

In October the library offered many in-person and passive programs such as scavenger hunts and "Take and Make' crafts for youth. The library offered "Cryptid" week activities one week and the next week Halloween programs, games, story times and tween and teen programs.

Based on available funding the library has made difficult decisions regarding collection development and digital access for people living outside of Mason City.

The library used grants and donations to purchase much needed book carts and display units for youth services.

Public Works/Parks Department

Reported by Jim Collins, Public Works Director

EXECUTIVE SUMMARY

October operations focused on biosolids hauling, continued construction of the Water Reclamation Facility expansion, water treatment and distribution system maintenance, and routine street and sanitation services. Water Supply averaged 3.89 million gallons per day, all four EDR trains remained operational, and crews continued utility repairs, roadway maintenance, and seasonal activities.

KEY HIGHLIGHTS

Water Reclamation hauled 3,237,000 gallons of biosolids to farmland, maintained treatment equipment, and supported ongoing plant expansion construction.

Water Supply averaged 3.89 million gallons per day, up 1.7% from September and 8% from October 2025. All four EDR trains operated, and staff cleaned Train 4 and repaired process equipment.

Water Utility crews repaired water main breaks, rebuilt and replaced hydrants, completed service taps and sewer point repairs, and continued distribution flushing and drainage work.

Street crews performed roadway patching, catch basin and concrete repairs, tree removal, right-of-way mowing, and seasonal downtown and event work. Sanitation crews continued refuse, recycling, yard waste, large-item, house-carry, and dumpster collections, along with cart exchanges.

DIVISION REPORTS

WATER RECLAMATION DIVISION

Crews hauled 3,237,000 gallons of biosolids to farmland during October. Staff cleaned building air intakes, repaired methane gas drip traps and digester drain tubes, power-washed both belt thickeners, and inspected and serviced hauling equipment. Two employees attended continuing education classes at NIACC. Staff also assisted with televising a storm line, maintained grounds, completed monthly inspections, and continued routine plant operations. Staab

Construction continued earthwork and concrete placement for the plant expansion.

WATER SUPPLY DIVISION

Average daily distribution was 3.89 million gallons, up 1.7% from September and 8% from October 2025. Wells A3, 7, 8, 10, 12, and 14 operated normally; Well 16 remained serviceable but underproducing. Wells A1 and 9 remained out of service due to vibration and pump damage, respectively. All four EDR trains were operating and producing. Staff reduced process-area air leaks, replaced two four-way actuators, continued other actuator repairs, chemically cleaned Train 4, and performed extensive work on ECIP lines. Work continued on lead service line renewals and the Taft water main loop. Staff advanced planning for the water treatment plant rehabilitation and completed the field review of the risk and resiliency assessment with SEH.

WATER UTILITY DIVISION

Crews poured concrete, repaired water main breaks, performed dirt work, and hauled spoil and rock. Work also included drainage improvements at the Muse Norris lot, sewer point repairs, distribution system flushing, small service taps, and rebuilding and replacing fire hydrants.

STREET DIVISION

Street crews removed trees, swept roads, repaired catch basins, replaced concrete panels and curbs, and performed hot and cold patching. Staff also mowed rights-of-way, hauled mulch and wood, handled setup and teardown for Octoberfest, changed downtown banners, and removed baskets from the Pavilion.

SANITATION DIVISION

Sanitation staff continued refuse, recycling, yard waste, large-item, house-carry, and dumpster collections, along with cart exchanges.

Recreation Department/Highland Park Golf Course/Mason City Arena/Mall

Reported by Brian Pauly, Director of Parks, Recreation, & Facilities

Department Overview

October was another busy month for the Parks, Recreation, and Facilities Department as staff continued providing recreational programming, hosting community events, maintaining facilities, and advancing several capital improvement projects throughout Mason City.

Fall youth and adult recreation programs concluded or transitioned into winter activities, while the Mason City Arena continued hosting hockey games, public skating, and instructional programs. Southbridge Mall welcomed a new business and hosted several community events, including a Halloween trick-or-treat event that attracted approximately 3,400 attendees.

Significant progress also continued on several park improvement projects, including the East Park pickleball courts, Shelter 2, playground replacements, and planned improvements at Asbury Park. The department also began developing a comprehensive 10-year Capital Improvement Plan to help guide future investments across Parks, Recreation and Golf, the Arena, and Southbridge Mall.

October also provided opportunities to showcase Mason City's accomplishments nationally, strengthen local partnerships, and engage students interested in careers in parks and recreation.

Parks and Capital Improvement Projects

Construction improvements continued at the East Park pickleball complex during October. The project includes additional lighting and shelter improvements intended to enhance the experience for players and extend the usability of the courts. The department is also partnering with the Greater Mason City Chamber of Commerce's YIELD leadership students and the North Iowa Pickleball Club to improve pedestrian access to the facility. As part of their community impact project, YIELD students are constructing two walking paths connecting the lower East Park parking lot to the pickleball courts. During October, students took advantage of favorable fall weather to clear the proposed pathways, with gravel installation planned as the next phase.

This project is an excellent example of community partnerships helping improve public recreational facilities while providing students with hands-on experience in community service and leadership.

The department continued working through preconstruction activities for East Park Shelter 2 and the replacement of playground equipment near Shelter 1 and the bandshell. Staff have been coordinating with project partners and contractors, including Accord, on Shelter 2 planning and preconstruction requirements. These improvements are part of the department's ongoing effort to maintain and modernize East Park, one of Mason City's most heavily utilized parks. The projects are approximately 96% funded through the Robert Mountain Trust, with the remaining costs covered through Local Option Sales Tax (LOST) funding. This funding partnership allows the City to make significant improvements while limiting the amount of additional City funding required.

Planning also continued for the construction of a new shelter at Asbury Park. The project includes a designated enclosure for a portable restroom, which will help improve the park's appearance and visitor amenities. The project is part of the Robert Mountain Trust improvements and remains in the planning and development phase.

The department began working with Alliant Energy to explore additional lighting near the entrances to the Mason City Dog Park. The entrances currently have areas with limited visibility, particularly during evening hours. Additional lighting would improve visibility and safety for residents utilizing the facility. Staff are coordinating with Alliant Energy on the proposed installation, including property authorization and equipment requirements.

Parks staff continued fall maintenance activities throughout the City's park system, preparing facilities and grounds for the transition into winter. In addition to routine maintenance responsibilities, staff continued supporting capital projects and coordinating improvements at multiple park locations.

Recreation Programs and Community Events

October marked the conclusion of several fall recreation programs, including youth soccer, flag football, and adult sports activities. Staff continued coordinating games, facilities, officials, and volunteers to ensure successful completion of the fall seasons. The department also transitioned into its next round of programming, including youth volleyball, tumbling, preschool sports, dodgeball, and other fall and winter activities.

The Parks and Recreation Department hosted its annual Halloween Spooktacular, providing families with an opportunity to participate in Halloween-themed activities and enjoy a community event. The event continues to be an important part of the department's seasonal programming and provides an opportunity for families to participate in activities outside traditional recreation programs.

The department continued offering No School Adventure Camp programming for children ages 5 through 12. October programming included a special trip to Otter Creek Orchard, allowing participants to enjoy seasonal activities while providing families with a supervised childcare option during a school break. The program continues to serve an important need for working families by offering recreational activities, field trips, and childcare on days when school is not in session.

Fall Toddler Time programming began in October, providing children ages 2 through 5 and their parents or guardians with opportunities for structured play, games, and physical activity. The program is offered on Monday evenings during October and Tuesday evenings in November and provides an affordable recreational opportunity for young families.

The department also opened reservations for the 2027 park shelter rental season. Opening reservations in the fall allows residents and organizations to begin planning family gatherings, celebrations, and other events for the upcoming year.

Staff continued promoting programs included in the 2026–2027 Fall/Winter Recreation Brochure. The brochure includes youth and adult sports, childcare programs, school-break camps, tumbling, cheerleading, basketball, and other recreational opportunities. Planning and registration activities continued throughout October as staff prepared for upcoming winter programming.

Mason City Arena

The Mason City Arena continued a busy schedule of hockey, public skating, and instructional programming during October. The facility hosted eight high school hockey games, two North Iowa Bulls games, and four Waldorf University hockey games. In addition to these 14 hockey games, the Arena offered five public skating sessions, providing opportunities for residents and visitors to enjoy recreational skating.

The Arena also partnered with Mason City Youth Hockey to offer the first Learn to Skate session of the season. This partnership provides opportunities for children and beginning skaters to develop basic skating skills while introducing new participants to ice-related recreation. Programs such as Learn to Skate are important for developing future participation in hockey, figure skating, and recreational skating.

The department continued working on entertainment opportunities for the summer of 2027. Offers were submitted for potential concerts at the Mason City Arena as staff work toward expanding the facility's entertainment calendar beyond traditional ice-related activities. The goal is to continue attracting events that bring visitors into Mason City, support local businesses, and increase the utilization of the Arena throughout the year.

Southbridge Mall and Theater

Southbridge Mall continued hosting a variety of community events and activities during October, bringing residents and visitors into the facility. One of the month's largest events was the Halloween Trick-or-Treat hosted by Larson Sports Zone, which attracted approximately 3,400 attendees. The strong turnout demonstrates the mall's continued importance as a gathering place for community events and family activities.

Additional events hosted at Southbridge Mall included the Larson Card Show, Crafts United Vendor and Craft Show, Metaphysical Collection Show, and the Parks and Recreation Halloween Spooktacular. These events provide opportunities for community engagement while increasing activity and foot traffic within the mall.

The Southbridge Theater continued offering movie showings during October, including *Mean Girls* and *Hocus Pocus*. The theater provides another entertainment option for Mason City residents and contributes to the overall mix of activities available at Southbridge Mall.

Southbridge Mall also welcomed Razz Aquatics, which opened during October. The addition of another business is a positive development for the mall and supports the City's ongoing efforts to increase occupancy, attract visitors, and create a more active commercial environment.

Highland Park Golf Course

October marked the transition toward the end of the golf season at Highland Park Golf Course. Staff began winterizing the course and preparing facilities, equipment, and grounds for colder weather. The course is projected to close for the season on November 12, depending on weather conditions. Winter preparation is an important part of protecting the course and ensuring it is ready for the 2027 golf season.

Administration, Planning, and Community Partnerships

During October, I began developing a comprehensive 10-year Capital Improvement Plan for the Parks, Recreation, and Facilities Department, covering fiscal years 2028 through 2037. The plan will include projects across Parks, Recreation and Golf, Mason City Arena, and Southbridge Mall. The goal is to establish a long-term planning document that identifies future infrastructure needs, anticipated project costs, priorities, and potential funding considerations.

The plan will also distinguish between projects that can be addressed through the department's regular annual capital allocation and larger investments requiring separate funding. Major projects, such as golf course infrastructure, aquatic facility renovations, and new park development, will be identified to provide a clearer picture of the department's long-term needs. Once developed, the plan will serve as a resource for staff, Parks and Recreation Board, City administration, and City Council when reviewing future capital investments and establishing budget priorities.

I had the opportunity to present at the National Recreation and Park Association's annual conference in Philadelphia during October. The presentation highlighted Mason City's approach to using parks, recreation, and public facilities as tools for community development and economic growth. Projects featured included the transformation of the Mason City Arena, the award-winning River City Riverwalk, Prairie Rock Trails and Bike Park, and other community improvements. The presentation provided an opportunity to share Mason City's accomplishments with parks and recreation professionals from across the country and demonstrate how a micropolitan community can use recreational investments to strengthen community identity, attract visitors, and improve quality of life.

I also began participating in monthly Active Living and Transportation Commission meetings during October. This involvement will help strengthen communication and coordination between the department and the

Commission on matters involving trails, pedestrian access, bicycle infrastructure, and recreational connectivity. Many of the Commission's priorities overlap with the department's responsibilities, making continued collaboration beneficial as Mason City plans future improvements.

Another opportunity for community engagement came through a presentation to a local high school iJAG class about careers and employment opportunities within parks and recreation. The discussion covered the variety of positions available in the profession, including recreation programming, parks maintenance, facility operations, aquatics, golf course operations, and management. The presentation also provided an opportunity to discuss career pathways, educational requirements, and the skills needed to succeed in public service. Connecting with students is an important way to introduce young people to career opportunities they may not have previously considered.

Department staff also attended the Greater Mason City Chamber of Commerce's annual meeting. Participation in community events such as this helps maintain relationships with local businesses, community organizations, and other partners. The department continued working with the Chamber's YIELD students on their East Park pickleball access project, further demonstrating the value of partnerships between the City and community organizations.

Closing Summary

October demonstrated the broad range of responsibilities managed by the Parks, Recreation, and Facilities Department. From youth sports and family programming to major construction projects and facility operations, staff continue working to provide quality recreational opportunities while maintaining and improving public facilities.

Several projects underway will have lasting benefits for the community, particularly the improvements at East Park, the planned Asbury Park shelter, and continued investments in recreational accessibility. The department's partnerships with the Robert Mountain Trust, Greater Mason City Chamber of Commerce, YIELD students, North Iowa Pickleball Club, and other organizations continue to play an important role in making these improvements possible.

As we move toward the end of 2026, our focus remains on completing current projects, preparing facilities for winter, and planning investments that will benefit Mason City residents for years to come.

Volunteer Program

Reported by Mary Litterer, Volunteer Program Coordinator

Activities for the Month of October 2026

Supplied volunteers' bags for litter cleanup coordination.

Followed up On-going: Education with 457 group on new volunteer I referred to them. Worked with 2 new volunteers on the importance of reporting hours to volunteer coordinator.

Sent emails to all active volunteers for reporting hours and keeping volunteers abreast of upcoming events.

Worked on flower garden budget, actual active plots, shared, submit invoices for beautification, payment to vendors.

Sent out request for parks on new volunteer group for Riverwalk maintaining area, clean up.

Updated volunteers on new projects that have been requesting assistance.

Worked on Volunteer Appreciation Event and grant reports.

Updated pictures of Beautification Gardens and accepted 2 new volunteer applications; referred them to the 457 to help with upcoming events, and garden weeding.

Worked with area schools on projects for service days.

Attended SALT Forum handed out information on volunteer opportunities.

This month 117 volunteers donated 443.0 hours to the city in various projects throughout Mason City. Worked with a local group on adopting a street for cleanup on an as needed basis.

Here is a great way to look at volunteering: Every Accomplishment Starts With The Decision To Try!!!

Youth Task Force

Reported by Youth Task Force Director

October 2026

Grant/Budget Updates:

- Grant tracking and monthly expense claims were submitted to IHHS on 10/5.
- Updated YTF and One on One Mentoring Facebook pages with info about Your Life Iowa (YLI) and Iowa Primary Care Association (IPCA) 10/10, 10/30
- 10/12-atteded NIAPA/Building Community Coalition meeting (14 attendees)
- 10/15-IHHS grantee call and quarterly reports submitted.

One on One Mentoring

- Monthly check in with community-based mentors.
- Facebook recruitment posts about YLI and Iowa PCA made on 10/11, 10/30
- 10/6-Peer programs in Mason City started and meet on a weekly basis
- Multiple check-ins for peer programming to Clear Lake, Newman, Alternative HS, Lincoln and John Adams.

Executive Board Meeting- Next meeting planned on 12/17

Iowa Commission on Volunteer Service- Next meeting on 11/12

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

November 3, 2026
7:00 P.M.

MINUTES
REGULAR MEETING OF THE CITY COUNCIL

The City Council of the City of Mason City, Iowa, met in regular session pursuant to law and rules of said Council, in the Mason City Room of the Mason City Public Library at 7:00 P.M., on November 3, 2026. The meeting was called to order by the Mayor and on roll being called there were present, John P. Lee, Mayor in the Chair, and the following Council Members: Masson, Latham, Jaszewski, Hines, Symonds, Adams. Absent: None.

ADOPT AGENDA

It was moved by Jaszewski and seconded by Hines that the agenda be adopted.

On roll call, the vote was as follows:

Yea: Jaszewski, Hines, Symonds, Adams, Latham, Masson
(Motion was declared carried.)

SPECIAL ITEMS

The Mayor proclaimed Wednesday, November 11, 2026 as Veterans Day and invited everyone to a special tribute at 10:30 am in Central Park.

PUBLIC FORUM

The Mayor asked if there were any comments.

Rugby Sliger, 4 Briarstone Court, referenced Item #15 and mentioned his experience working with similar garbage bins for the City of Nora Springs, explaining during the winter and under normal circumstances some bins would crack in the cold and he would hope the City would not charge its citizens if that happened because it was not their fault. He also urged the Council to have safeguards in place that would allow a resident to appeal a decision and believed it was the City's burden of proof, not the citizens.

There being no further comments, the Public Forum was closed.

CITY ADMINISTRATOR'S MONTHLY REPORT

2. Administrator Burnett presented the Monthly Activity Report.

Council comment followed the report.

CONSENT ITEMS

Prior to adopting the Consent Agenda Item #12 was removed to be acted upon separately.

The following Consent Agenda Items were Approved/Adopted:

3. **Minutes:** Regular Minutes of October 20, 2026, were presented.

4. **Claims**: Dated October 22 and 29, 2026, in the amount of $2,491,302.63

5. **Permits**

City Administrator:
The Police Department and Fire Department have reviewed the applications listed below. The following permits/renewals are submitted for approval.

Walsh's Shebeen 19 8th Street SE	Class C Retail
Aldi 520 Village Green Drive SW	Class B Retail
Burke's Bar & Grill 1221 N Federal Avenue	Class C Retail, Outdoor Service
Millennium Hall 514 S. Federal Avenue	Special Class C Retail

6. **July Financials:**

Finance Director:
Staff completed the monthly financials for July 2026 including the revenue versus expenditure report, July Treasurer's Report, and FY27 CIP Tracking document and have attached these documents for review. Overall, the City's total cash balance increased by approximately $5.826 million to total $53,173,587.89. Revenues far exceed expenditures for the month, primary due to the receipt of the Series 2026A-C General Obligation Bonds, totaling $9.745 million. The Series 2026 GO Bonds provide funding for fifteen (15) CIP projects including Hwy 122-Mercy Reconstruction, 19th St SW Improvements, Penn Ave Street & Utility SWAP, Conference Center Phase 1, Golf Course Irrigation System, and the EAB Special Assessment Program. July marks the beginning of FY2026-27 and the start of decreasing balances of our General Fund and its sub-accounts (Recreation, Library, Museum, Airport, Cemetery, Transit, and Tort Liability). This temporary reduction is due to the property tax cycle, with most revenues received in April and October of each year. Similar trends occur in all other funds utilizing property taxes such as Employee Retirement, Debt Service, and TIF Funds. The City's utility funds (Water, Sewer, Storm Sewer, and Sanitation) are performing well and have increased fund balances for the month. Expenditures in the Road Use Fund were slightly more than projected, primarily due to the annual payments for GIS software renewal and bridge inspection services. Several funds with negative balances as of July 31st can be easily explained by their revenue cycles, with Employee Retirement and Health Care Trust relying on property taxes as the primary source of revenue. Sewer Capital Projects and ARPA Capital Projects rely on grant disbursements that always trail expenditures, while Internal Service relies on reimbursement from various departments based on work performed. Please note

that two SRF loan draws totaling $3.88 million were submitted in August and September. Both payments have been received and a positive Sewer Capital Projects Fund balance will be reflected on upcoming Treasurer's Reports.

7. Certify Charges to County Treasurer:

City Administrator:
From time to time, we need to clear the books of outstanding service charges and certify the same to the County Treasurer in order to collect the unpaid charges. These charges go against the property and are collected with ordinary property taxes. I recommend adoption of the attached resolution and respectfully request City Council approval.

Reso. 26-241:
Resolution No. 26-241, levying assessments for charges on certain properties and certification of same to the County Treasurer for collection with property taxes, was presented.

8. Certify Charges Tree Removal Charges to County Treasurer:

City Administrator:
The City Council approved the creation of the Private Dead and Diseased Tree Program in July 2025 to assist property owners in financing the removals through a special assessment to taxes. These charges go against the property and are collected with ordinary property taxes. I recommend adoption of the attached resolution and respectfully request City Council approval.

Reso. 26-242:
Resolution No. 26-242, levying assessments for tree removal charges on certain properties and certification of same to the County Treasurer for collection with property taxes, was presented.

9. Adopting CDBG Policies:

Grant Administrator:
A Housing Fund grant application has been granted by the Iowa Economic Development Authority (IEDA) for a single-family, owner-occupied housing rehabilitation program in the Forest Park Urban Renewal Area. As requirement of the CDBG grant, the City must adopt and agree to adopt and enforce the following:

- Affirmative Fair Housing Policy
- Residential Anti-Displacement and Relocation Assistance Plan
- Prohibition of Excessive Force
- Certification of Compliance
- Code of Conduct
- Equal Opportunity Policy
- Procurement Policy
- Administrative Plan

North Iowa Area Council of Governments will act as general grant administrator. Local matching funds in the amount of $18,000 which includes $12,000 for housing rehabilitation ($2,000 per home) and $6,000 for general administrative costs were approved by

council at the time of the grant application submittal. The City Council may approve the adoption and enforcement of required CDBG documents.

Reso. 26-243:

Resolution No. 26-243, adopting the required CDBG Policies, Forms and Certifications for the administration of the CDBG Roof Replacement Program, was presented.

Reso. 26-244:

Resolution No. 26-244, approving and adopting the Code of Conduct for all officers, employees, or agents of the City of Mason City, Iowa engaged in the award or administration of contracts supported by Federal grant funds, was presented.

10. Music Man DoRL – 321 and 331 So. Delaware Avenue:

Development Services Director:

Staff respectfully requests approval of the Resolutions approving a) a $30,000 forgivable DoRL loan for 321 South Delaware Avenue, and b) approving a $30,000 forgivable DoRL loan for 331 South Delaware Avenue. The owner of 321 and 331 South Delaware Avenue is applying for both DoRL loans and Building Renovation and Life Safety (BuRLS) grants, one for each building. This memorandum focuses on the DoRL loan applications and provides the background and project details relevant to both the DoRL loans and BuRLS grants. These details are not repeated in the separate memorandum addressing the BuRLS grant applications, which is also included on the City Council's agenda. In July 2026, the City Council approved an agreement with the Iowa Economic Development Authority (IEDA) to administer a $100,000 Community Catalyst Building Remediation Grant for the buildings at 321-331 South Delaware Avenue, owned by Music Man Apartments, LLC. The Community Catalyst Building Remediation Program, administered by IEDA, provides grants of up to $100,000 for building remediation projects that "show potential of catalytic economic growth in the community; improve appearances and safety; make use of underutilized property; exhibit appropriate design standards; and be well-funded." The City is required to be the applicant on behalf of the owners. The City submitted an application for the grant on behalf of Music Man Apartments, LLC. On June 23, 2026, the City was notified that the grant was approved for $100,000. The program requires the participating city to take part in the remediation by providing in-kind or financial assistance to the project. The developer has applied for two $30,000 Downtown Revitalization Loans (DoRLs), one for each building, to help cover rehabilitation costs. The developer has also applied for two Building Renovation and Life Safety (BuRLS) grants totaling $100,000 to fund the fire suppression systems in both buildings. If approved, the forgivable loans and grants will meet the City participation requirement. DoRL Forgivable Loans: The $30,000 DoRL loan requested for 321 South Delaware Avenue will help fund a commercial shell intended for a future tenant build-out. The entire 321 S Delaware exterior will be tuckpointed to address deteriorated masonry, new windows and doors will be installed, and the skylight will be repaired. The rehabilitation of 331 South Delaware Avenue is proposed to be completed in two phases. The $30,000 DoRL loan intended for this building will help fund the Phase 1 improvements. These include removal of the non-historic façade, tuckpointing the front, and installation of new windows and doors matching the original openings. This phase will bring the building back to its historic appearance. Phase 2 will focus on creating four new dwelling units, with only the two first-floor apartments constructed and brought into

compliance with current codes. These units will feature code-compliant layouts, full kitchens and bathrooms, in-unit laundry, required life-safety separations, and new HVAC, electrical, and plumbing systems. The two upper-floor residential spaces will not be completed during this phase, but will benefit from code-compliant fire suppression, egress, and extended utilities. The entire Phase 1 project for both buildings is expected to cost $560,000. In addition to BuRLS and DoRL, the developer is applying for funding from the North Iowa Corridor Economic Development Corporation's revolving loan for $100,000, a private loan of $250,000, and providing owner equity of $50,000. The applicant has provided a letter from GNB Bank stating that there are adequate funds available. The Grant and Forgivable Loan Committee met on October 23 to consider the DoRL loan applications. Using the DoRL scoring matrix, the low score was 42 and the high score was 58, with an average of 48.83 for 321 South Delaware Avenue. For 331 South Delaware Avenue, the low score was 56 and the high score was 70, with an average score of 63.2. A minimum score of 28 is required to qualify. The Committee voted unanimously to recommend approval of a $30,000 forgivable loan for each building. Staff concurs. There is no impact to the operating budget resulting from this action. Staff respectfully requests approval of the Resolutions approving a) a $30,000 forgivable DoRL loan for 321 South Delaware Avenue, and b) approving a $30,000 forgivable DoRL loan for 331 South Delaware Avenue.

Reso. 26-245:

Resolution No. 26-245, authorizing approval of a forgivable loan to Music Man LLC for the rehabilitation of 321 South Delaware Avenue in conjunction with the Downtown Revitalization Loan Program, was presented.

Reso. 26-246:

Resolution No. 26-246, authorizing approval of a forgivable loan to Music Man LLC for the rehabilitation of 331 South Delaware Avenue in conjunction with the Downtown Revitalization Loan Program, was presented.

11. Music Man BuRLS – 321 and 331 So. Delaware Avenue:

Development Services Director:

Staff respectfully requests approval of the Resolutions approving a) $30,000 BuRLS Grant for 321 South Delaware Avenue, and b) approving a $70,000 BuRLS Grant for 331 South Delaware Avenue. Music Man Apartments, LLC, has applied for two Building Renovation and Life Safety (BuRLS) grants totaling $100,000 for the fire suppression systems in the buildings at 321 and 331 South Delaware Avenue. They have also applied for two $30,000 Downtown Revitalization Loans (DoRLs), one for each building, to help cover rehabilitation costs. The DoRL loans are a separate item on the City Council's agenda. The background of the project related to the approved Community Catalyst Building Remediation Grant from the State and other details are provided in the memo for the DoRL loans. To avoid unnecessary duplication, this memo will cover only the BuRLS requests. The combination of DoRL and BuRLS constitutes the City's participation in the project, which is a requirement of the Community Catalyst Building Remediation Grant. The developers intend to "white box" the 321 building to allow for development as a restaurant, tavern, or other assembly use. Development with a full kitchen requires installation of a fire suppression system. Three one-bedroom apartments and one studio apartment are planned for the 331 building. Renovation of the former commercial

building into apartments also requires a fire suppression system. The applicants are requesting a $30,000 grant for 321 and a $70,000 grant for 331. The buildings will share a sprinkler system riser, with the mechanical room located in the 321 building. The Grant and Forgivable Loan Committee met on October 23 to consider the BuRLS grant applications. Using the BuRLS scoring matrix, the low score was 64 and the high score was 65, with an average of 64.33 for 321 South Delaware Avenue. For 331 South Delaware Avenue, the low score was 84 and the high score was 85, with an average score of 84.5. A minimum score of 50 is required to qualify. The Committee voted unanimously to recommend approval of a $30,000 grant for 321 South Delaware and a $70,000 grant for 331 South Delaware Avenue. Staff concurs. There is no impact to the operating budget resulting from this action. Staff respectfully requests approval of the Resolutions approving a) $30,000 BuRLS Grant for 321 South Delaware Avenue, and b) approving a $70,000 BuRLS Grant for 331 South Delaware Avenue.

Reso. 26-247:

Resolution No. 26-247, authorizing submission of a Building Renovation/Life Safety (BuRLS) Grant Application for Music Man LLC at 321 South Delaware Avenue and authorizing execution of grant agreement upon application approval, was presented.

Reso. 26-248:

Resolution No. 26-248, authorizing submission of a Building Renovation/Life Safety (BuRLS) Grant Application for Music Man LLC at 331 South Delaware Avenue and authorizing execution of grant agreement upon application approval, was presented

It was moved by Masson and seconded Jaszewski by that all items in the Consent Agenda be approved and Resolutions adopted.

Yea: Masson, Jaszewski, Symonds, Latham, Hines, Adans
(Motion was declared carried.)

12. Award Contract – Southbridge Mall Improvements:

City Administrator:

The recommendation is: that the City Council approve a Professional Services Agreement with Accord Architecture for this project. The City Council has budgeted improvements in Southbridge for the old Younkers anchor store area and replacement of the mall roof systems. Accord is well positioned for this work due to their previous projects in the area and projects in the building. This agreement will bring the proposed projects through multiple phases. The not-to-exceed cost is $850,000 for all phases of the project. This capital project is budgeted and will have no impact on the city budget. I respectfully request City Council approval of the Professional Services Agreement with Accord Architecture with a Not-to-Exceed Fee of $850,000.

It was moved by Latham and seconded by Adams that Resolution No. 26-249, be adopted.

Council Member Latham stated the consulting amount was pretty high and asked what the City was getting for that $800,000 with Administrator Burnett clarifying the cost was for the architectural services for the complete, multiple phases of the improvements for the conference center and reviewed what that would entail.

Council Member Adams questioned when the work would start with Burnett stating obviously the roofing work could not commence during the winter months but there might be a possibility to do some of the demo work.

Council Member Adams asked about the funding with Burnett stating it was in the CIP planning documents, which was a fully-funded CIP and stated there would also be grant applications, adding the City does have out-year funding. He stressed the replacement of the roof needed to move forward and was the highest of concerns.

The Mayor called the question and the following Resolution was introduced.

Reso. 26-249(ADOPTED):

Resolution No. 26-249, award of contract to Accord Architecture Co. of Mason City, Iowa for professional services related to the Southbridge Mall Improvements, was presented.

On roll call, the vote was as follows:

Yea: Latham, Adams, Hines, Symonds, Masson, Jaszewski
(Motion was declared carried.)

PUBLIC HEARING

13. Mason City Unified Urban Renewal Plan Amendment #14:

Development Services Director:

Staff respectfully recommends that the City Council convene a public hearing concerning the adoption of Amendment #14 to the Mason City Unified Urban Renewal Plan. Upon closing the public hearing, Staff requests approval of the Resolution adopting Amendment #14.

Review: The City Council approved a resolution to set the required public hearing for November 3, 2026, at 7:00PM. The hearing has been noticed as required by law.
Prior Amendments: The City Council originally adopted what is now the Mason City Unified Urban Renewal Area in 2001. The several urban renewal areas created and amended after that time were consolidated through the Mason City Unified Urban Renewal Area Plan Amendment # 1 in October 2012. As an economic development urban renewal area, the plan has a life of 20 years after debt in the URA is first requested from the County Auditor. The lands in the four original areas expired based on their original adoption in 2021. The lands added as part of Amendment #1 will expire no earlier than 2032. In 2013, Amendment #2 added several properties along South Federal and included some adjacent rights-of-way in other parts of the city. These areas will expire no earlier than 2033. Amendment #10 in 2023 also added land; those areas will expire no earlier than 2043. Most recently, Amendment 13 earlier this year added land that will expire no earlier than 2046. The thirteen prior amendments are summarized in the following table:

Amend -ment #	Adopted	Purpose

Amend -ment #	Adopted	Purpose
1	Oct. 2012	Unified the four Urban Renewal Areas (URAs) created in 2001: Community Growth, South Federal/Gateway, South Eisenhower, and Westside; resulting URA is a contiguous area that can draw tax increments from areas that are increasing in value and apply them to other areas that may be declining, stagnant, or increasing slowly in value
2	Mar. 2013	Added several properties along South Federal and included some adjacent rights-of-way in other parts of the city
3	Oct. 2015	Removed the area designated for the Downtown Reinvestment Urban Renewal Area from the Unified URA
4	Nov. 2015	Added the streets and public rights-of-way in the Northbridge area back into the Unified URA so that the Northbridge improvements can continue to be funded from the Unified TIF area
5	Apr. 2016	Removed the Southside Gateway Urban Renewal Area from the Unified URA
6	Jun. 2017	Updated the Urban Renewal Plan to include several projects that were not in the plan, including the Development Agreement with Cargill Kitchen Solutions and the Corridor Revitalization Loan Program
7	Jan. 2018	Added a small parcel to the URA that was part of the Kinseth Hospitality development (partially funded with TIF rebates)
8	Apr. 2019	Removed two areas from the URA: Golden Grain (transferred to Southside Gateway URA) and the Willow Creek Area (south and west of downtown, transferred to the Downtown Reinvestment URA)
9	Apr. 2021	Authorized use of urban renewal incentives and tax increment financing for demolition of commercial buildings and clearing of land for economic redevelopment.
10	Nov. 2023	Allowed funding of the North Iowa Corridor Economic Development Corp. with TIF funding. New projects: Highway 122 Mercy area and West area improvements, New Energy Freedom incentives, use of TIF for flood control measures, allow for funding environmental assessments for new development sites. Also added areas for infrastructure expansion and encompassed the existing Southside Gateway URA.
11	Apr. 2024	Allowed use of TIF incentives for redevelopment of an existing building by Stellar Industries
12	May 2026	Allowed cost of improvements to 19th Street SW to be repaid with TIF revenues
13	May 2026	Added land to the URA: Northeast area (west of North Eisenhower Avenue and north of MercyOne West campus) planned for townhome development and Southeast area (SE corner of South Kentucky Avenue and 19th Street SE) planned for commercial and single family development

Amendment #14: Amendment 14 adds two areas to the Mason City Unified URA. The Southwest Housing Focus Area consists of the land planned for a new apartment building by Legacy at the 19, LLC, located south of 19th Street SW and between the Fairways and South Central Heights neighborhoods. The Briarstone area is that portion of the vacant land east of South Taft Avenue and south of the Briarstone neighborhood. The area adja-

cent to South Taft Avenue is already in the Mason City Unified URA; the amendment extends the URA to the east to include land proposed to be developed in the new Briarstone 3rd Addition. Adding these areas allows for urban renewal incentives and funding to be used within them. In addition, adding the Southwest Housing Focus Area will allow the Urban Revitalization Plan to be amended to make the Legacy project (now called "The Tradition") eligible for a 10-year, 100% tax abatement under the Urban Revitalization Program. Since this adds territory to the URA, the Planning and Zoning Commission is required by statute to review the amendment and comment to the City Council as to whether the plan amendment conforms to or is consistent with the Comprehensive Plan. The Commission met on October 13 to review the amendment. They found that the amendment is consistent with the Comprehensive Plan and recommends its approval. Staff held the required consultation with the Mason City School District and Cerro Gordo County on October 26 to discuss the plan and its potential impacts on other taxing entities. No representatives from the County or School District attended the consultation, and no written comments have been received to date. Other than the legal costs of preparing the plan and proceedings, there is no immediate impact to the budget. Staff respectfully recommends that the City Council hold a public hearing on Amendment #14 to the Mason City Unified Urban Renewal Plan and, following the close of the hearing, adopt the resolution approving the amendment.

The Public Hearing was held as per published notice.

The Mayor asked if there were any written comments or objections.

There being no comments the Public Hearing was declared closed.

It was moved by Latham and seconded by Jaszewski that Resolution No. 26-250, be adopted.

The Mayor called the question and the following Resolution was introduced:

Reso. 26-250(ADOPTED):

Resolution No. 26-250, to declare necessity and establish an Urban Renewal Area, Pursuant to Section 403.4 of the Code of Iowa and approve Urban Renewal Plan Amendment for the Mason City Unified Urban Renewal Area, was presented.

On roll call, the vote was as follows:

Yea: Latham, Jaszewski, Symonds, Masson, Hines, Adams
(Motion was declared carried.)

It was moved by Adams and seconded by Masson that the Ordinance be received and placed on file for First Consideration.

The Mayor called the question and the following Ordinance was introduced.

Ord.(1st Consideration):

An Ordinance providing for the division of taxes levied on taxable property in the November, 2026 Addition to the Mason city Unified Urban Renewal Area, pursuant to Sec-

tion 403.19 of the Code of Iowa, was presented.

On roll call, the vote was as follows:

Yea: Adams, Masson, Latham, Hines, Jaszewski, Symonds
(Motion was declared carried.)

14. East-West Alley Vacate and Convey in H.E. Francisco's 2nd Addition:

City Planner:
Staff respectfully recommends that the City Council hold a public hearing to consider vacation of the east-west alley in Block 13 of H. E. Francisco's Second Addition to Mason City. After closing the public hearing, staff recommends approval of a resolution vacating and conveying the property to Tanner Hanson. After a public hearing held at the September 8, 2026, Planning and Zoning Commission meeting, the Commission voted unanimously, 5-0, to recommend vacating the alley and conveying it to interested abutting property owners. The staff report and discussion note that of the six abutting lots, only 2216 South Delaware Avenue currently uses the alley for driveway access to a detached garage. The other abutting owners were notified of the hearing and did not indicate an interest in acquiring any portion of the alley. A map of the alley and the surrounding area is attached. On October 20, 2026, the Council adopted a resolution setting the date and time for the required public hearing. The hearing has been advertised. Tanner Hanson (2216 S. Delaware Ave.) has requested that the Council vacate the unmaintained east–west alley in Block 13 of H.E. Francisco's Second Addition, located directly north of 2216 S. Delaware Avenue. The alley is situated in a fully developed, primarily residential area near the southern terminus of South Delaware Avenue. It is neither improved nor used as a public thoroughfare. Its eastern end intersects South Delaware Avenue, while the western end terminates without connecting to another public street. South Delaware Avenue terminates just south of the subject property at Georgia Hanford Park, where a public parking area extends east from the dead-end to serve park users. The properties north and east of the alley are developed primarily with single-family residences. A request to vacate public right-of-way should be evaluated based on several key considerations, including whether there is a current or anticipated public need to retain the right-of-way, whether the vacation would deprive or limit access to any abutting property, whether any utilities, easements, or other private interests rely on the right-of-way, and whether the loss of the public right-of-way is balanced by an improvement to the public good.

- Is there a need to maintain the alley as public right-of-way? The subject alley does not provide a through connection for traffic and is not currently maintained by the City. Available aerial imagery dating back to 2009 indicates that the alley has not been maintained since at least 2008. There are no known City utilities or easements within the right-of-way, and the alley serves no identified public transportation purpose. Staff has determined that there is no current or anticipated public need to retain the alley.

- Does the vacation deprive or limit the use of any abutting parcel? The alley is located within an established residential neighborhood. Properties north of the alley have access from 22nd Street SE or South Delaware Avenue, including access to accessory garages where present. The property at 2216 South Delaware Avenue is the only property currently using the alley for access, consistent with available aerial imagery dating back to 2009.

The other abutting owners have not stated an interest in acquiring any portion of the alley. Staff does not anticipate that the vacation will deprive or limit access to other abutting properties.

- Are there other private interests (e.g., utilities) that use the right-of-way to deliver services? There are no known City utilities or easements within the 16-foot-wide alley. Staff has contacted private utility providers regarding potential facilities or easements within the right-of-way and has requested a utility locate to verify existing conditions. No private utilities have been identified to date. Any additional findings will be provided to the City Council for consideration.

- Is the loss of the right-of-way balanced by an improvement in the public good? The alley serves no identified public purpose beyond providing access to 2216 South Delaware Avenue. Vacating and conveying the right-of-way will not change the existing residential use of the property or adversely affect public access. The vacation will eliminate the City's future maintenance responsibility and associated liability while transferring the land into private ownership, where it may become subject to property taxation.

  Vacation and conveyance of the alley has no budget impact. The vacated alley will become part of the adjoining private property and will thus be assessed as private, taxable land. Staff respectfully recommends that the City Council conduct the advertised public hearing regarding the vacation of the east-west alley in Block 13 of H. E. Francisco's Second Addition to Mason City. Barring any significant objections, staff recommends that the resolution approving the vacation and conveyance of the alley to Tanner Hanson and authorizing the issuance of a deed be approved.

The Public Hearing was held as per published notice.

The Mayor asked if there were any written comments or objections.

There being no comments the Public Hearing was declared closed.

It was moved by Jaszewski and seconded by Hines that Resolution No. 26-251, be adopted.

The Mayor called the question and the following Resolution was introduced:

Reso. 26-251(ADOPTED):

Resolution No. 26-251, authorizing the transfer and sale of the East-West Alley and the unvacated portion of the East-West Alley in Block 13 of H.E. Franscisco's 2nd Addition to Mason City, Iowa, was presented.

On roll call, the vote was as follows:

Yea: Jaszewski, Hines, Symonds, Latham, Adams, Masson
(Motion was declared carried.)

ACTION ITEM

15. Ordinance – Solid Waste Administrative Fees and Charges:

Public Works Director:
Staff recommends approval of an ordinance amending Section 4-2C-2, "Collection by City," to provide that applicable Cart Smart administrative fees and charges shall be set by resolution of the City Council. (1st, 2nd, or Final) The proposed amendment adds a new subsection E to Section 4-2C-2, "Collection by City," authorizing the City Council to establish applicable administrative fees and charges for refuse and recycling collection by resolution. These include charges for damaged City-issued carts, recycling violations, and return trips for collection service. The proposed administrative fees presented for Council consideration are a $100 damaged cart fee, a $100 recycling fine, and a $25 return trip charge. The amounts would be established separately by Council resolution and included in the City's Master Schedule of Fees. Adoption of this ordinance alone would not establish those dollar amounts. The text amendment itself has no direct budget impact. Any revenue will depend on fees subsequently adopted by Council resolution and the number of charges assessed. Staff respectfully requests approval of the ordinance amending Section 4-2C-2 to authorize applicable Cart Smart administrative fees and charges to be set by resolution of the City Council. (1st, 2nd, or Final)

It was moved by Adams and seconded by Latham that the Ordinance be received and placed on file for First Consideration.

Council Member Adams requested clarification that this was adding a new Section to the Ordinance and that it would take three readings and the Ordinance itself did not set the fees, rather it would a separate action (Resolution) if the Ordinance was approved with Public Works Director Collins concurring.

Council Member Adams referenced the question during the Public Forum regarding any damage and requested assurance that staff show some grace and patience and work with customers first with Collins stating that was accurate.

Council Member Adams mentioned repeat offenders putting garbage into recycling, stating he would assume the first violation would not result in a fine with Collins stating that was accurate, stressing their first and primary option would be to educate.

Council Member Latham stated this winter he would anticipate a few snowplows taking out some bins and Collins had answered the question that the City would be very accommodating and he appreciated that and just wanted to mention it because of the phone calls he received.

Council Member Jaszewski requested a quick review of what happened when there were contaminants in the recycling bins and the cost to the City with Collins providing a review

The Mayor called the question and the following Ordinance was introduced.

Ord. (1st Consideration):
An Ordinance amending the City Code Title 4: Health and Sanitation, Chapter 2: Garbage, Refuse, Recyclables and Yard Waste, Article C: Solid Wastes Section 2: Collection by City to add a new Paragraph E entitled Administrative Fees and Charges, was presented.

On roll call, the vote was as follows:

Yea: Adams, Latham, Jaszewski, Masson, Symonds, Hines
(Motion was declared carried.)

ADJOURN

The Mayor adjourned the meeting at 7:27 p.m.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Mason City Public Library, Conference Room A
Mason City, Iowa

November 3, 2026
6:07 P.M.

MINUTES
COUNCIL WORKSESSION

The City Council of the City of Mason City, Iowa, met in Worksession pursuant to law and rules of said Council, in the Mason City Room of the Mason City Public Library, Conference Room A at 6:07 P.M., on November 3, 2026. The meeting was called to order by the Mayor Pro tem and on roll being called, there were present, Mayor Pro tem Adams in the Chair and the following Council Members: Masson, Hines, Latham, Jaszewski, Symonds. Absent: Lee (arrived 6:15 p.m.).

1. Discussion on previously proposed Ordinance Title 12 "Zoning Regulations" Chapter 4: Text Amendments and Rezoning in its entirety and adopting a new Chapter 4 in lieu thereof that was tabled at the September 15, 2026, Council Meeting:

Development Services Director:
At the September 15 City Council meeting, the Council considered the second reading of an ordinance amending the text of Chapter 4 of the Zoning Ordinance regarding text amendments and rezoning. The staff memo for that second reading is attached. At the second consideration, members of the Council expressed concern about one of the proposed changes in the amendment. Rather than approve the amendment on second reading, further consideration was tabled so that the amendment could be considered in a Council workshop. This amendment has three essential purposes: 1) amending the language to clarify who has standing to initiate a rezoning or an amendment to the Zoning Ordinance text, 2) updating notice requirements to be consistent with recent changes to state law, and 3) repealing the "protest petition" option for rezoning requiring approval by supermajority, also to be in compliance with a change to Iowa Code adopted in the last legislative session. Discussion at both the first and second consideration of the proposed ordinance was focused on the third purpose. Since there was no discussion of the first two purposes, Staff assumes that the Council does not have any objection to those changes. I will therefore focus on the protest petition and supermajority option in this memo. In 2026, the Legislature repealed a portion of Section 414.5 of Iowa Code that allowed for a "protest petition" filed in response to a rezoning request. This section stated that, if the owners of 20 percent of the land within 200 feet of a property to be rezoned submit a petition protesting the rezoning, it could only be approved by a ¾ supermajority of the City Council. To reflect this change in Iowa Code, Section 12-4-3 of Chapter 12-4 is repealed by the proposed text amendment. The result is that all rezonings are either approved or denied by a simple majority. After the first reading, Staff was directed to seek an opinion from the City Attorney as to whether the City could retain the supermajority requirement in its ordinance. That opinion (attached) basically states that the power to accept a protest petition and approve only via supermajority was granted to cities via statute. Therefore, when the statute was changed to repeal the protest petition power, cities would no longer have that option. The power to zone, to amend the ordinance, and to rezone property is granted to cities via statute; cities cannot assume powers that are not thus granted. Staff believes that this is the most compelling reason to repeal the supermajority requirement. The City simply no longer has the power to accept a protest petition and approve rezonings only via supermajority. If the Council decides to retain this provision, we risk liability if a rezoning is rejected via the supermajority rule. The owner denied the rezoning under that scenario would have an actionable case in court, in which we are not likely to prevail. The City Attorney's opinion upholds this conclusion. Two other arguments have been raised in favor of keeping the supermajority requirement. One is based on the concept of home rule, which basically allows a city to exercise

any lawful power so long as it is not otherwise prohibited or controlled by State statute. The repeal of the supermajority option appears to be the State preempting the City from deciding how to exercise its rezoning powers. However, in the case of zoning, it is important to remember that a city could not use zoning at all if it had not first been authorized by the State. For that reason, cities must defer to the Legislature regarding exercise of the zoning power. The direction of the Legislature is clear in this regard. The other argument supporting the supermajority option is that repealing it takes away the rights of citizens to influence the rezoning outcome. This is true to a point, but it ignores that fact that only one or two adjacent owners can disproportionately wield the rule in their favor. Attached is an article from the Mercatus Center, a housing policy think tank based at George Mason University. This article calls for reform of protest petition laws so that worthy projects can more easily be approved. I believe that it presents compelling arguments for dropping the supermajority option. The proposed amendments are attached. The very last section (Section 12-4-3) shows the protest petition requirements as repealed, with the section text struck through (he section is highlighted in gray). If the Council opts to adopt the proposed amendments but does not wish to repeal the protest petition option, the strike through is simply removed and the highlighted section would then be retained. Upon receiving the direction of Council at the workshop, Staff will prepare the final draft for second and final consideration.

Administrator Burnett opened the meeting by providing a review and reiterated his caution regarding the potential for litigation by providing an example, emphasizing he would not want to waste tax dollars being a test case in front of the Supreme Court.

Development Services Director Van Steenhuyse pointed out there were other housekeeping items within the Ordinance that needed to be updated as well.

Masson questioned the standing rule with Van Steenhuyse stating it is not clear as to who could bring an amendment forward with regards to the zoning ordinance.

Discussion followed regarding procedure for zoning amendments.

6:15 p.m. Mayor Lee entered Council Chambers.

Hines asked if Mason City was early on trying to be consistent with the State or have other cities already done this with Burnett stating becoming in line with the State was easy to defend.

6:17 p.m. the Council paused discussion and doors were shut for an emergency situation.

6:20 p.m. the Council opened the doors and resumed the Worksession.

Further discussion followed regarding having three separate Ordinances.

Masson mentioned he had always been risk adverse and legally conservative and thought they should be discussed separately.

Hines expressed concern stating he understood the Council should do what the State said but asked if there was any action the Council could take when receiving a petition with Burnett stating a petition did not get a special provision attached to it.

Hines suggested staff/Council should acknowledge the receipt of a petition and how many people signed it.

Adams questioned what the Council was trying to accomplish by splitting them out with Masson emphasizing they were three distinct, separate, issues.

Symonds stated he did not think separating them mattered and was fine with leaving it all together in one Ordinance and would support it as written with Adams concurring, emphasizing he was not willing to put the City at risk of a lawsuit (referencing super majority).

Hines agreed the Ordinances did not need to be split out and Jaszewski stated he was happy the way it was brought forward in the first place.

Masson stated he would support it either way.

Latham agreed, stating he would not want to "die on the hill" over this.

Burnett suggested passing a Resolution that stated the Council supported the Super Majority Rule. That way the Council would still be voicing its opposition while complying with the State and passing the Ordinance.

Burnett summarized stating staff would leave the Ordinance as is and bring it off the table on 2nd Reading with no change from staff and he would also bring forward a Resolution on the Super Majority that emphasized Mason City's opposition to removing it and send it to the State Legislature.

The Mayor adjourned the meeting at 6:42 p.m.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Report Criteria:
Report type: GL detail
Invoice.Payment due date = 11/05/2026

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
AHLERS AND COONEY PC							
11/05/2026	110512	AHLERS COONEY - INVOI	921934	010.6401.2670	NEGOTIATIONS	112.50	112.50
Total AHLERS AND COONEY PC:							112.50
ALLIANT ENERGY							
11/05/2026	110513	OCTOBER UTILITIES	7991501000	040.4203.2160	GAS & ELECTRICITY	1,087.56	1,087.56
Total ALLIANT ENERGY:							1,087.56
ALLIANT UTILITIES-IPC							
11/05/2026	110514	Mason City Mulit-Purpose	0187681292	670.8923.2160	GAS & ELECTRICITY	10,186.36	10,186.36
11/05/2026	110514	E State Shelter #1	0411441000	020.4304.2160	GAS & ELECTRICITY	27.24	27.24
11/05/2026	110514	380 15th NE Well A-1	0480411000	600.8001.2160	GAS & ELECTRICITY	223.39	223.39
11/05/2026	110514	SB MALL 100 S FEDERAL	0491351550	680.7537.2160	GAS & ELECTRICITY	3,294.90	3,294.90
11/05/2026	110514	Gazebo	0750901000	020.4304.2160	GAS & ELECTRICITY	25.58	25.58
11/05/2026	110514	Campground mtr 2	0832811000	020.4304.2160	GAS & ELECTRICITY	266.42	266.42
11/05/2026	110514	City Hall II	0985390000	010.6501.2160	GAS & ELECTRICITY	3,022.89	3,022.89
11/05/2026	110514	1187 N ILLINOIS AVE	1035004743	010.1101.2160	SMART CITY/SAFE CIT	23.44	23.44
11/05/2026	110514	99 4th St. N.W. ST LT MTR	1058641000	110.2301.2180	ELECTRICITY	59.99	59.99
11/05/2026	110514	East Park	1140511000	020.4304.2160	GAS & ELECTRICITY	38.37	38.37
11/05/2026	110514	400 15th St NE A3 Well	1148990000	600.8001.2160	GAS & ELECTRICITY	6,282.21	6,282.21
11/05/2026	110514	3920 4th St Welcome Sign	1401841000	110.2100.2160	GAS & ELECTRICITY	28.00	28.00
11/05/2026	110514	Dam Motor	1541680000	110.2100.2160	GAS & ELECTRICITY	64.84	64.84
11/05/2026	110514	Back 9	1670821000	650.8906.2160	GAS & ELECTRICITY	389.92	389.92
11/05/2026	110514	1500 Elm Drive-Bike Park	1716547915	020.4304.2160	GAS & ELECTRICITY	274.55	274.55
11/05/2026	110514	221 S WASHINGTON AVE	1801882341	010.1101.2160	SMART CITY/SAFE CIT	21.93	21.93
11/05/2026	110514	River Heights Dr Foot Brid	1809443057	110.2301.2180	ELECTRICITY	36.57	36.57
11/05/2026	110514	Central Park outlet	1811941000	020.4304.2160	GAS & ELECTRICITY	39.96	39.96
11/05/2026	110514	Slide Hill	1974251000	020.4304.2160	GAS & ELECTRICITY	24.07	24.07
11/05/2026	110514	Lakeview	2061390000	610.8123.2630	LIFT STATION ELECTR	117.18	117.18
11/05/2026	110514	Campground mtr 1	2101501000	020.4304.2160	GAS & ELECTRICITY	437.93	437.93
11/05/2026	110514	Deer Pen	2121541000	020.4304.2160	GAS & ELECTRICITY	21.93	21.93
11/05/2026	110514	Traffic Lights	2143933270	010.2404.2180	ELECTRICITY	1,101.25	1,101.25
11/05/2026	110514	E Park Shelter	2315821000	020.4304.2160	GAS & ELECTRICITY	43.38	43.38
11/05/2026	110514	Wtr Treatment Pklan	2498021000	600.8001.2160	GAS & ELECTRICITY	33,370.97	33,370.97
11/05/2026	110514	115 N Fed Strtscape temp	2539501000	110.2301.2180	ELECTRICITY	64.65	64.65
11/05/2026	110514	Street Lights	2954101000	110.2301.2180	ELECTRICITY	337.27	337.27
11/05/2026	110514	15th St Tower & Booster	3189490000	600.8001.2160	GAS & ELECTRICITY	2,109.40	2,109.40
11/05/2026	110514	17th Street NE Pump	3303251000	650.8906.2160	GAS & ELECTRICITY	23.44	23.44
11/05/2026	110514	590 N Monroe	3375928287	110.2301.2180	ELECTRICITY	96.55	96.55
11/05/2026	110514	Campground mtr 4	3412031000	020.4304.2160	GAS & ELECTRICITY	159.23	159.23
11/05/2026	110514	Street 33%	3857890000	110.2109.2160	GAS & ELECTRICITY	569.51	569.51
11/05/2026	110514	Storeroom 33%	3857890000	600.8002.2160	GAS & ELECTRICITY	569.50	569.50
11/05/2026	110514	Internal Service 33%	3857890000	820.9601.2160	GAS & ELECTRICITY	569.50	569.50
11/05/2026	110514	Bus Terminal	4001151000	080.5801.2160	GAS & ELECTRICITY	149.21	149.21
11/05/2026	110514	RRC ICE ARENA (JC PEN	4127584598	670.8923.2160	GAS & ELECTRICITY	2,132.21	2,132.21
11/05/2026	110514	Street Lights	4565151000	110.2301.2180	ELECTRICITY	19,869.65	19,869.65
11/05/2026	110514	490 N Enterprise Aly St lite	4887551000	110.2301.2180	ELECTRICITY	61.41	61.41
11/05/2026	110514	Campground mtr 5	5209041000	020.4304.2160	GAS & ELECTRICITY	609.43	609.43
11/05/2026	110514	Sewer	5283331000	610.8121.2160	GAS & ELECTRICITY	30,932.77	30,932.77
11/05/2026	110514	Various Siren Location	5695241000	010.1301.2180	ELECTRICITY	42.29	42.29
11/05/2026	110514	Lot N	5815101000	630.8202.2180	ELECTRICITY	21.93	21.93

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/05/2026	110514	Lakeview lift station	5918301000	610.8123.2630	LIFT STATION ELECTR	195.91	195.91
11/05/2026	110514	Eng. Dept 401 15th NE	5945421000	600.8001.2160	GAS & ELECTRICITY	110.68	110.68
11/05/2026	110514	SB MALL 100 S FEDERAL	6050719410	680.7537.2160	GAS & ELECTRICITY	7,820.01	7,820.01
11/05/2026	110514	1009 N Monroe Shelter Hs	6146211000	020.4304.2160	GAS & ELECTRICITY	29.26	29.26
11/05/2026	110514	217 S Delaware Ave	6470035423	110.2301.2180	ELECTRICITY	384.19	384.19
11/05/2026	110514	Various Traffic Signals	6487651000	010.2404.2180	ELECTRICITY	885.97	885.97
11/05/2026	110514	Police	6763441000	010.1103.2160	GAS & ELECTRICITY	2,407.51	2,407.51
11/05/2026	110514	Gooch Park	6872151000	020.4304.2160	GAS & ELECTRICITY	32.68	32.68
11/05/2026	110514	State Street Concession St	7018231000	020.4304.2160	GAS & ELECTRICITY	38.90	38.90
11/05/2026	110514	5 2nd Street NE Streetscap	7071831000	110.2301.2180	ELECTRICITY	507.52	507.52
11/05/2026	110514	115 N ILLINOIS STREET L	7307916411	110.2301.2180	ELECTRICITY	20.21	20.21
11/05/2026	110514	Central Park lites	7363621000	020.4304.2160	GAS & ELECTRICITY	223.10	223.10
11/05/2026	110514	Campground Bath Hse	7378011000	020.4304.2160	GAS & ELECTRICITY	775.72	775.72
11/05/2026	110514	Storage Shed	7485631000	110.2109.2160	GAS & ELECTRICITY	40.89	40.89
11/05/2026	110514	DOG PARK	7607821000	020.4304.4681	DOG PARK	17.11	17.11
11/05/2026	110514	Street Lights	7696711000	110.2301.2180	ELECTRICITY	2,320.81	2,320.81
11/05/2026	110514	Asbury	7906980000	110.2301.2180	ELECTRICITY	148.85	148.85
11/05/2026	110514	Swim Pool	8189911000	020.4490.2160	GAS & ELECTRICITY	782.86	782.86
11/05/2026	110514	Kiwanis Park 622 14th NE	8210925528	020.4304.2160	GAS & ELECTRICITY	31.84	31.84
11/05/2026	110514	Maintenance	8331931000	020.4304.2160	GAS & ELECTRICITY	207.82	207.82
11/05/2026	110514	Pumping Plant Area Light	8332541000	600.8001.2160	GAS & ELECTRICITY	36.61	36.61
11/05/2026	110514	Red Barn	8376490000	020.4304.2160	GAS & ELECTRICITY	37.83	37.83
11/05/2026	110514	Norwest Lot	8421651000	630.8202.2180	ELECTRICITY	96.43	96.43
11/05/2026	110514	Lot E-City Hall 2nd NW	8608931000	630.8202.2180	ELECTRICITY	66.24	66.24
11/05/2026	110514	2750 S Birch Drive ACB	8620801000	010.1901.2160	GAS & ELECTRICITY	1,466.54	1,466.54
11/05/2026	110514	Campground Campstore	8961111000	020.4304.2160	GAS & ELECTRICITY	244.62	244.62
11/05/2026	110514	100 E State TR Mtr	8963551000	010.2404.2180	ELECTRICITY	60.52	60.52
11/05/2026	110514	Various Traffic Signals	9091424944	010.2404.2180	ELECTRICITY	217.83	217.83
11/05/2026	110514	318 S DELAWARE AVE	9250303677	010.2404.2180	ELECTRICITY	294.20	294.20
11/05/2026	110514	Office	9309101000	020.4304.2160	GAS & ELECTRICITY	191.05	191.05
11/05/2026	110514	12 5th St NE St Lite MT	9347921000	110.2301.2180	ELECTRICITY	63.74	63.74
11/05/2026	110514	12th St Overpass Lights	9509111000	110.2100.2160	GAS & ELECTRICITY	108.40	108.40
11/05/2026	110514	Bandshell Event Outlets	9511541000	020.4304.2160	GAS & ELECTRICITY	21.93	21.93
11/05/2026	110514	Campground mtr 3	9543590000	020.4304.2160	GAS & ELECTRICITY	337.89	337.89
11/05/2026	110514	Main Lot	9624251000	630.8201.2180	ELECTRICITY	230.11	230.11
11/05/2026	110514	E Park Tennis	9676090000	020.4304.2160	GAS & ELECTRICITY	149.14	149.14
11/05/2026	110514	13 14th St NW Parking Lot	9896326441	630.8201.2180	ELECTRICITY	153.81	153.81
11/05/2026	110514	Highland Golf Course	9941701000	650.8906.2160	GAS & ELECTRICITY	912.44	912.44
		Total ALLIANT UTILITIES-IPC:					139,412.39
AMAZON CAPITAL SERVICES							
11/05/2026	110515	LIBRARY TRUST BOOK	11YL-TKN7-	510.4101.4020	BOOKS	11.99	11.99
11/05/2026	110515	LIBRARY TRUST BOOK	167J-X7HP-F	510.4101.4020	BOOKS	17.60	17.60
11/05/2026	110515	LIBRARY TRUST BOOK	1GCD-NQ4D	510.4101.4020	BOOKS	8.78	8.78
11/05/2026	110515	KITCHEN SUPPLIES	1HC6-LYMN-	010.1502.3035	OTHER SUPPLIES	129.98	129.98
11/05/2026	110515	LIBRARY TRUST BOOK	1JL1-YTTY-C	510.4101.4020	BOOKS	16.88	16.88
11/05/2026	110515	LIBRARY TRUST BOOK	1K9N-XLD1-	510.4101.4020	BOOKS	35.25	35.25
11/05/2026	110515	LIBRARY TRUST BOOK	1LX4-66X3-4	510.4101.4020	BOOKS	41.39	41.39
11/05/2026	110515	LIBRARY TRUST BOOK	1LX4-66X3-4	510.4101.4020	BOOKS	16.50	16.50
11/05/2026	110515	LIBRARY TRUST BOOK	1Q3M-RFRG	510.4101.4020	BOOKS	435.89	435.89
11/05/2026	110515	LIBRARY TRUST BOOK	1V44-7W7M-	510.4101.4020	BOOKS	15.40	15.40
11/05/2026	110515	LIBRARY TRUST BOOK	1WJ3-VHXF-	510.4101.4020	BOOKS	12.99	12.99
		Total AMAZON CAPITAL SERVICES:					742.65

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
AMERICAN ARBOR IOWA							
11/05/2026	110516	TREE REMOVAL 1320 1S	10172026	010.1911.2551	NUISANCE ABATEMEN	600.00	600.00
Total AMERICAN ARBOR IOWA:							600.00
ANIMAL MEDICAL HOSPITAL OF							
11/05/2026	110517	EUTHANASIA	234210	010.1901.2672	VETERINARIAN FEES	110.00	110.00
Total ANIMAL MEDICAL HOSPITAL OF:							110.00
APEX WATER AND PROCESS INC							
11/05/2026	110518	ARENA IPA CONTRACT	AR181481	670.8923.2723	CONTRACTUAL AGRE	432.31	432.31
Total APEX WATER AND PROCESS INC:							432.31
ARNOLD MOTOR SUPPLY							
11/05/2026	110519	AIR COMPRESSOR MAIN	05CR021475	600.8001.2190	REPAIRS AND MAINTE	17.62-	17.62-
11/05/2026	110519	AIR COMPRESSOR MAIN	05NV182505	600.8001.2190	REPAIRS AND MAINTE	262.83	262.83
11/05/2026	110519	AIR COMPRESSOR MAIN	05NV182514	600.8001.2190	REPAIRS AND MAINTE	46.02	46.02
11/05/2026	110519	TRUCK MAINTENCANCE	05NV182550	600.8001.2190	REPAIRS AND MAINTE	29.85	29.85
11/05/2026	110519	EDR REPAIR	05NV183178	600.8001.2190	REPAIRS AND MAINTE	42.77	42.77
11/05/2026	110519	GREASE FITTINGS	05NV184105	020.4308.3044	M/E SUPPLIES	4.46	4.46
11/05/2026	110519	23MM WRENCH	05NV184260	010.1103.2150	BUILDING REPAIRS AN	18.61	18.61
Total ARNOLD MOTOR SUPPLY:							386.92
ATLANTIC COCA-COLA BOTTLING CO							
11/05/2026	110520	ARENA CONCESSIONS	1000322951	670.8923.3135	CONCESSION SUPPLI	580.43	580.43
Total ATLANTIC COCA-COLA BOTTLING CO:							580.43
BEEMER, AARON							
11/05/2026	110521	CELL PHONE REIMBURS	NOVEMBER	010.1502.2040	PHONE EXPENSE	30.00	30.00
Total BEEMER, AARON:							30.00
BLANCHARD TREE SERVICE							
11/05/2026	110522	STORAGE RENT-NOV-JU	10302026	010.1101.3990	MISCELLANEOUS EXP	1,200.00	1,200.00
Total BLANCHARD TREE SERVICE:							1,200.00
BLUE SKY SOLAR CO MASON CITY LLC							
11/05/2026	110523	SOLAR ENERGY	INV781	010.1103.2160	GAS & ELECTRICITY	408.41	408.41
11/05/2026	110523	ARENA ENERGY	INV782	670.8923.2160	GAS & ELECTRICITY	2,140.56	2,140.56
Total BLUE SKY SOLAR CO MASON CITY LLC:							2,548.97
BMC AGGREGATES L.C.							
11/05/2026	110524	HIGHLAND COURSE MAT	256107	650.8904.3110	MAINTENANCE MATER	110.42	110.42
Total BMC AGGREGATES L.C.:							110.42
BOUND TREE MEDICAL LLC							
11/05/2026	110525	EMS SUPPLIES	86411531	660.1509.3070	MEDICAL SUPPLIES	492.35	492.35
Total BOUND TREE MEDICAL LLC:							492.35

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
BROTHERS MARKET INC							
11/05/2026	110526	GOO GONE TRAFFIC CO	129221	010.2404.3044	M/E SUPPLIES	9.99	9.99
11/05/2026	110526	LOCATING EXPENSE	129233	600.8001.2190	REPAIRS AND MAINTE	27.98	27.98
11/05/2026	110526	ALTITUDE VALVE REPAIR	129237	600.8001.2190	REPAIRS AND MAINTE	35.96	35.96
11/05/2026	110526	ALTITUDER VALVE REPAI	129239	600.8001.2190	REPAIRS AND MAINTE	16.98	16.98
11/05/2026	110526	ALTITUDE VALVE REPAIR	129240	600.8001.2190	REPAIRS AND MAINTE	52.95	52.95
11/05/2026	110526	NUTS AND BOLTS	129258	610.8121.3110	MAINTENANCE MATER	20.32	20.32
Total BROTHERS MARKET INC:							164.18
CARR, SARAH							
11/05/2026	110527	IA LEADERSHIP EXCHAN	10/27-10/28/	010.2601.2080	EDUCATION AND TRAI	75.20	75.20
11/05/2026	110527	IA LEADERSHIP EXCHAN	10/27-10/28/	010.2601.2080	EDUCATION AND TRAI	80.00	80.00
Total CARR, SARAH:							155.20
CASHIER							
11/05/2026	110528	CARL SHORT	083126	600.8011.3019	OFFICE SUPPLIES	.29	.29
11/05/2026	110528	B MORETZ CDL REIMB	110526	610.8121.1080	CHAUFFEURS LICENS	32.75	32.75
11/05/2026	110528	D YUNEK SHORT	110526	600.8011.3019	OFFICE SUPPLIES	.10	.10
11/05/2026	110528	D SORENSON CDL REIM	110526	110.2105.1080	CHAUFFEURS LICENS	32.75	32.75
Total CASHIER:							65.89
CERRO GORDO ABSTRACT COMPANY							
11/05/2026	110529	CG COUNTY ABSTRACT-	17165	010.5401.3990	MISCELLANEOUS EXP	240.00	240.00
Total CERRO GORDO ABSTRACT COMPANY:							240.00
CERVANTES,CONNIE							
11/05/2026	110530	RENTAL DEPOSIT RETUR	0036997	040.4202.5510	REFUND	150.00	150.00
Total CERVANTES,CONNIE:							150.00
CHAMBER OF COMMERCE							
11/05/2026	110531	ANNUAL MEETING	234450 FOS	010.2601.2060	TRAVEL AND CONFER	40.00	40.00
Total CHAMBER OF COMMERCE:							40.00
CHICK-FIL-A							
11/05/2026	110532	ARENA CONCESSIONS	780559	670.8923.3135	CONCESSION SUPPLI	120.00	120.00
11/05/2026	110532	ARENA CONCESSIONS	780590	670.8923.3135	CONCESSION SUPPLI	120.00	120.00
11/05/2026	110532	ARENA CONCESSIONS	780595	670.8923.3135	CONCESSION SUPPLI	380.00	380.00
Total CHICK-FIL-A:							620.00
CITY OF MASON CITY-HEALTH INS							
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.1101.1160	HEALTH & LIFE INSUR	49,620.23	49,620.23
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.1501.1160	HEALTH & LIFE INSUR	45,881.58	45,881.58
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.3401.1160	HEALTH & LIFE INSUR	1,454.87	1,454.87
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.1901.1160	HEALTH & LIFE INSUR	1,480.71	1,480.71
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.1911.1160	HEALTH & LIFE INSUR	3,615.12	3,615.12
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.3900.1160	HEALTH & LIFE INSUR	1,480.71	1,480.71
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.1701.1160	HEALTH & LIFE INSUR	1,480.71	1,480.71
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.1907.1160	HEALTH & LIFE INSUR	1,480.71	1,480.71
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.6900.1160	HEALTH & LIFE INSUR	15,365.01	15,365.01
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.5401.1160	HEALTH & LIFE INSUR	2,861.42	2,861.42

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11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	020.4301.1160	HEALTH & LIFE INSUR	5,071.36	5,071.36
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	020.4401.1160	HEALTH & LIFE INSUR	5,822.84	5,822.84
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	670.8921.1160	HEALTH & LIFE INSUR	2,234.41	2,234.41
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	030.4101.1160	HEALTH & LIFE INSUR	12,577.13	12,577.13
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	040.4202.1160	HEALTH & LIFE INSUR	5,749.53	5,749.53
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	050.2801.1160	HEALTH & LIFE INSUR	4,501.38	4,501.38
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	070.4501.1160	HEALTH & LIFE INSUR	3,505.56	3,505.56
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	110.2105.1160	HEALTH & LIFE INSUR	18,833.00	18,833.00
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	080.5801.1160	HEALTH & LIFE INSUR	2,150.69	2,150.69
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	650.8901.1160	HEALTH & LIFE INSUR	2,835.58	2,835.58
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	600.8012.1160	HEALTH & LIFE INSUR	23,595.63	23,595.63
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	610.8121.1160	HEALTH & LIFE INSUR	14,945.29	14,945.29
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	610.8123.1160	HEALTH & LIFE INSUR	1,507.40	1,507.40
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	630.8203.1160	HEALTH & LIFE INSUR	769.42	769.42
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	640.8305.1160	HEALTH & LIFE INSUR	13,093.21	13,093.21
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	660.1507.1160	HEALTH & LIFE INSUR	10,696.18	10,696.18
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	820.9601.1160	HEALTH & LIFE INSUR	1,480.71	1,480.71
11/05/2026	110533	HEALTH INSURANCE: NO	NOVEMBER	010.2601.1160	HEALTH & LIFE INSUR	5,195.83	5,195.83
		Total CITY OF MASON CITY-HEALTH INS:					259,286.22
CLAPPER TREE SERVICE INC							
11/05/2026	110534	TREE REMOVAL 210 WO	4991	015.5401.4010	CAPITAL OUTLAY	4,600.00	4,600.00
		Total CLAPPER TREE SERVICE INC:					4,600.00
COLUMN SOFTWARE PBC							
11/05/2026	110535	GLOBE	1ACBCB4B-	010.5401.2030	DUES & PUBLICATION	27.55	27.55
11/05/2026	110535	GLOBE	1ACBCB4B-	010.5401.2030	DUES & PUBLICATION	75.14	75.14
11/05/2026	110535	GLOBE	1ACBCB4B-	010.5401.2030	DUES & PUBLICATION	36.73	36.73
11/05/2026	110535	GLOBE	1ACBCB4B-	010.5401.2030	DUES & PUBLICATION	37.57	37.57
		Total COLUMN SOFTWARE PBC:					176.99
CONNECTIONS INC EAP							
11/05/2026	110536	EAP FEES -NOV 2026	41817	010.6401.3990	MISCELLANEOUS EXP	808.08	808.08
		Total CONNECTIONS INC EAP:					808.08
CONSOLIDATED ELECTRICAL DIST							
11/05/2026	110537	MOTOR MAINT	1252011	600.8001.2190	REPAIRS AND MAINTE	46.51	46.51
		Total CONSOLIDATED ELECTRICAL DIST:					46.51
CONSOLIDATED ENERGY COMPANY							
11/05/2026	110538	ARENA ZAMBONI PROPA	4269081	670.8923.3035	OTHER SUPPLIES	105.60	105.60
11/05/2026	110538	PARKS 141.6 @ $5.65	4304306	020.4308.3750	FUEL	800.04	800.04
11/05/2026	110538	PARKS GAS 130 @ $4.60	4304307	020.4308.3750	FUEL	597.35	597.35
11/05/2026	110538	GOLF 136.5 @ $5.74	4314546	650.8908.3750	FUEL	783.51	783.51
11/05/2026	110538	DISCOUNT	4314546	650.8908.3750	FUEL	6.83-	6.83-
11/05/2026	110538	GOLF GAS 375 @ $4.55	4314547	650.8908.3750	FUEL	1,723.13	1,723.13
11/05/2026	110538	DISCOUNT	4314547	650.8908.3750	FUEL	18.75-	18.75-
11/05/2026	110538	STREET 522.6 @ $5.74	4314548	110.2107.3750	FUEL	2,999.72	2,999.72
11/05/2026	110538	DISCOUNT	4314548	110.2107.3750	FUEL	26.13-	26.13-
11/05/2026	110538	PARKS 37.6 @ $5.74	4315122	020.4308.3750	FUEL	215.82	215.82
11/05/2026	110538	DISCOUNT	4315122	020.4308.3750	FUEL	1.88-	1.88-
11/05/2026	110538	PARKS GAS 75.6 @ $4.54	4315123	020.4308.3750	FUEL	347.38	347.38

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11/05/2026	110538	DISCOUNT	4315123	020.4308.3750	FUEL	3.78-	3.78-
11/05/2026	110538	WASTE WATER PROPAN	4318140	610.8121.2160	GAS & ELECTRICITY	774.40	774.40
11/05/2026	110538	WASTE WATER 2000 @ $	4318140 BAL	610.8121.3160	FUEL	100.00	100.00
11/05/2026	110538	STREET 312.3 @ $5.55	4319488	110.2107.3750	FUEL	1,733.27	1,733.27
11/05/2026	110538	DISCOUNT	4319488	110.2107.3750	FUEL	15.62-	15.62-
Total CONSOLIDATED ENERGY COMPANY:							10,107.23
CONTROL PRINT							
11/05/2026	110539	ARENA BUSINESS CARD	24681	670.8921.3035	OTHER SUPPLIES	45.00	45.00
11/05/2026	110539	BUSINESS CARDS-HAM	24703-04	015.6900.2742	REBRANDING STUDY	524.00	524.00
Total CONTROL PRINT:							569.00
COOLEY PUMPING LLC							
11/05/2026	110540	HIGHLAND PROFESSION	269524	650.8901.2740	PROFESSIONAL SERV	115.00	115.00
11/05/2026	110540	COMMUNITY GARDEN P	269738	020.4304.4922	PARK IMPROVEMENT	115.00	115.00
11/05/2026	110540	COMMUNITY GARDEN P	269758	020.4304.4922	PARK IMPROVEMENT	115.00	115.00
11/05/2026	110540	COMMUNITY GARDEN P	269771	020.4304.4922	PARK IMPROVEMENT	115.00	115.00
11/05/2026	110540	ADULT SPORTS COMPLE	269790	530.4401.4830	BALL DIAMONDS	115.00	115.00
11/05/2026	110540	YOUTH PORTABLE RR	270159	535.4401.2740	PROFESSIONAL SERV	380.00	380.00
Total COOLEY PUMPING LLC:							955.00
CROELL REDI-MIX INC							
11/05/2026	110541	CONCRETE	1143379	610.8123.3210	PAVING REPAIR MATE	984.75	984.75
11/05/2026	110541	CONCRETE	1146433	613.8125.4530	COLLECTION SYSTEM	975.00	975.00
11/05/2026	110541	CONCRETE	1148462	613.8125.4530	COLLECTION SYSTEM	1,510.00	1,510.00
Total CROELL REDI-MIX INC:							3,469.75
CROM, DANIELLE							
11/05/2026	110542	JURY DUTY MILEAGE RE	JURY DUTY	010.1101.3990	MISCELLANEOUS EXP	2.50	2.50
Total CROM, DANIELLE:							2.50
CUTTING EDGE TREE SERVICE							
11/05/2026	110543	NUISANCE ABATEMENT	26-473	010.1911.2551	NUISANCE ABATEMEN	1,050.00	1,050.00
11/05/2026	110543	NUISANCE ABATEMENT	26-475	010.1911.2551	NUISANCE ABATEMEN	1,000.00	1,000.00
11/05/2026	110543	NUISANCE ABATEMENT	26-485	010.1911.2551	NUISANCE ABATEMEN	2,350.00	2,350.00
Total CUTTING EDGE TREE SERVICE:							4,400.00
D & D SALES							
11/05/2026	110544	VINYL DECALS	123058S	040.4213.2443	EXHIBIT COSTS	39.00	39.00
Total D & D SALES:							39.00
DALEY'S PLUMBING INC							
11/05/2026	110545	WATER LINE REPAIR	350684	680.7537.2740	PROFESSIONAL SERV	283.90	283.90
Total DALEY'S PLUMBING INC:							283.90
DECKER SPORTING GOODS							
11/05/2026	110546	REC. YOUTH SHIRT - VB	AAN039482-	020.4408.3035	OTHER SUPPLIES	120.00	120.00
11/05/2026	110546	REC. YOUTH SHIRT - VB	AAN039555-	020.4408.3035	OTHER SUPPLIES	15.00	15.00
11/05/2026	110546	REC. YOUTH SHIRT - VB	AAQ029215-	020.4408.3035	OTHER SUPPLIES	1,035.00	1,035.00

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Total DECKER SPORTING GOODS:							1,170.00
DEIKE IMPLEMENT CO							
11/05/2026	110547	HIGHLAND MOTOR SUPP	01-25808	650.8908.3044	M/E SUPPLIES	120.73	120.73
Total DEIKE IMPLEMENT CO:							120.73
ELSBERND,RANDY							
11/05/2026	110548	CELL PHONE REIMBURS	NOVEMBER	010.1502.2040	PHONE EXPENSE	30.00	30.00
Total ELSBERND,RANDY:							30.00
EMSLRC							
11/05/2026	110549	ACLS CARDS	58086	660.1507.2080	EDUCATION AND TRAI	60.00	60.00
11/05/2026	110549	ACLS CARDS	58087	660.1507.2080	EDUCATION AND TRAI	90.00	90.00
11/05/2026	110549	PALS CARDS	58111	660.1507.2080	EDUCATION AND TRAI	105.00	105.00
Total EMSLRC:							255.00
EULENSPIEGEL PUPPET THEATRE							
11/05/2026	110550	PUPPET PERFORMANCE	11052026	040.4216.2741	PERFORMING ARTS	1,500.00	1,500.00
Total EULENSPIEGEL PUPPET THEATRE:							1,500.00
FASTENAL COMPANY							
11/05/2026	110551	EDR REPAIR	346614	600.8001.2190	REPAIRS AND MAINTE	47.20	47.20
Total FASTENAL COMPANY:							47.20
FLOYD & LEONARD AUTO ELECTRIC							
11/05/2026	110552	ARENA EQUIPMENT REP	219015	670.8923.2150	BUILDING REPAIRS AN	269.22	269.22
11/05/2026	110552	HIGHLAND COURSE MAI	219035	650.8904.3110	MAINTENANCE MATER	71.48	71.48
Total FLOYD & LEONARD AUTO ELECTRIC:							340.70
FORD PRO							
11/05/2026	110553	TELEMATICS	INV5169096	010.1102.2140	M/E REPAIRS	180.03	180.03
Total FORD PRO:							180.03
GEAR WASH							
11/05/2026	110554	NASH PPE RPR	33965	010.1501.3035	OTHER SUPPLIES	278.50	278.50
Total GEAR WASH:							278.50
GUARDIAN ALLIANCE TECHNOLOGY INC							
11/05/2026	110555	SOCIAL MEDIA SCREENI	307522	010.1101.2110	COMPUTER EXPENSE	40.00	40.00
Total GUARDIAN ALLIANCE TECHNOLOGY INC:							40.00
HACH CHEMICAL COMPANY							
11/05/2026	110556	REAGENTS	15215286	600.8001.3170	CHEMICALS	187.60	187.60
11/05/2026	110556	REAGENTS	15218486	600.8001.3170	CHEMICALS	429.90	429.90
Total HACH CHEMICAL COMPANY:							617.50

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HANDY B							
11/05/2026	110557	TREE REMOVAL 1217 N	9	015.5401.4010	CAPITAL OUTLAY	2,100.00	2,100.00
Total HANDY B:							2,100.00
HAWKINS INC							
11/05/2026	110558	SODIUM HYPOCHLORITE	7605368	600.8001.3170	CHEMICALS	8,535.69	8,535.69
Total HAWKINS INC:							8,535.69
HEALTH & SAFETY TRAINING LLC							
11/05/2026	110559	RECREATION CPR TRAIN	10262026	020.4408.3990	MISCELLANEOUS EXP	402.00	402.00
Total HEALTH & SAFETY TRAINING LLC:							402.00
HERMEL, A H							
11/05/2026	110560	ARENA CONCESSIONS	4093:638059	670.8923.3135	CONCESSION SUPPLI	311.66	311.66
Total HERMEL, A H:							311.66
HEWETT WHOLESALE INC							
11/05/2026	110561	ARENA CONCESSIONS	257820	670.8923.3135	CONCESSION SUPPLI	1,255.78	1,255.78
Total HEWETT WHOLESALE INC:							1,255.78
HUBER SUPPLY COMPANY							
11/05/2026	110562	MEDICAL OXYGEN DELIV	3272607	660.1509.3070	MEDICAL SUPPLIES	175.90	175.90
Total HUBER SUPPLY COMPANY:							175.90
HUNT ELECTRIC,JIM							
11/05/2026	110563	STREET LIGHT MAINTEN	16759	110.2101.4670	STREET LIGHTING	4,033.51	4,033.51
Total HUNT ELECTRIC,JIM:							4,033.51
HUNTINGTON NATIONAL BANK, THE							
11/05/2026	110564	003-0694524-101 VIN #58	3013777	015.6900.3990	MISCELLANEOUS EXP	763.25	763.25
Total HUNTINGTON NATIONAL BANK, THE:							763.25
INSIGHT PUBLIC SECTOR INC							
11/05/2026	110565	SKYOVI BACKUP EXEC S	1101435932	015.6900.4060	OFFICE EQUIPMENT	8,882.18	8,882.18
Total INSIGHT PUBLIC SECTOR INC:							8,882.18
IOWA FIREFIGHTERS ASSOCIATION							
11/05/2026	110566	2026-27 IFA MBRSHP (4)	14491	010.1501.2030	DUES & PUBLICATION	84.00	84.00
Total IOWA FIREFIGHTERS ASSOCIATION:							84.00
IOWA LAW ENFORCEMENT ACADEMY							
11/05/2026	110567	TRAINING	335029	010.1101.2080	EDUCATION AND TRAI	300.00	300.00
Total IOWA LAW ENFORCEMENT ACADEMY:							300.00
KABRICK DISTRIBUTING							
11/05/2026	110568	ADULT SPORTS CONCES	1037629	530.4401.3035	OTHER SUPPLIES	66.80	66.80

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Total KABRICK DISTRIBUTING:							66.80
KINECT ENERGY GROUP							
11/05/2026	110569	MONTHLY ENERGY MAN	417043	010.6501.2160	GAS & ELECTRICITY	147.34	147.34
11/05/2026	110569	MONTHLY ENERGY MAN	417043	010.1502.2160	GAS & ELECTRICITY	147.33	147.33
11/05/2026	110569	MONTHLY ENERGY MAN	417043	010.1103.2160	GAS & ELECTRICITY	147.33	147.33
11/05/2026	110569	MONTHLY ENERGY MAN	417043	030.4101.2160	GAS & ELECTRICITY	147.33	147.33
11/05/2026	110569	MONTHLY ENERGY MAN	417043	600.8001.2160	GAS & ELECTRICITY	147.34	147.34
11/05/2026	110569	MONTHLY ENERGY MAN	417043	110.2109.2160	GAS & ELECTRICITY	147.33	147.33
11/05/2026	110569	CITY HALL	417361	010.6501.2160	GAS & ELECTRICITY	451.89	451.89
11/05/2026	110569	FIRE DEPT	417361	010.1502.2160	GAS & ELECTRICITY	280.18	280.18
11/05/2026	110569	FIRE DEPT	417361	660.1508.2160	GAS & ELECTRICITY	70.05	70.05
11/05/2026	110569	POLICE DEPT	417361	010.1103.2160	GAS & ELECTRICITY	494.40	494.40
11/05/2026	110569	OPERATIONS & MAINTEN	417361	110.2109.2160	GAS & ELECTRICITY	83.39	83.39
11/05/2026	110569	PUBLIC LIBRARY	417361	030.4101.2160	GAS & ELECTRICITY	228.16	228.16
11/05/2026	110569	WATER TREATMENT	417361	600.8001.2160	GAS & ELECTRICITY	735.00	735.00
11/05/2026	110569	WTRTMT OLD PLANT	417361	600.8001.2160	GAS & ELECTRICITY	66.11	66.11
Total KINECT ENERGY GROUP:							3,293.18
KINGS RADIATOR REPAIR							
11/05/2026	110570	MRAP RADIATOR REPAIR	09212026	542.1111.2140	VEHICLE MAINTENAN	81.25	81.25
Total KINGS RADIATOR REPAIR:							81.25
KRONOS SAASHR INC							
11/05/2026	110571	UKG	I1008008074	110.2105.2311	EQUIPMENT RENTAL	842.10	842.10
11/05/2026	110571	UKG	I1008008074	600.8011.2311	EQUIPMENT RENTAL	842.10	842.10
11/05/2026	110571	UKG	I1008008074	610.8121.2311	EQUIPMENT RENTAL	842.10	842.10
11/05/2026	110571	UKG	I1008008074	640.8305.2311	EQUIPMENT RENTAL	842.10	842.10
11/05/2026	110571	UKG	I1008008074	010.6201.2311	EQUIPMENT RENTAL	631.58	631.58
11/05/2026	110571	UKG	I1008008074	010.6401.2311	EQUIPMENT RENTAL	210.52	210.52
Total KRONOS SAASHR INC:							4,210.50
LEDOUX SIGNS							
11/05/2026	110572	ARENA SIGNAGE	20260754	670.8923.3035	OTHER SUPPLIES	2,236.00	2,236.00
Total LEDOUX SIGNS:							2,236.00
LIFE-ASSIST INC							
11/05/2026	110573	EMS SUPPLIES	2231887	660.1509.3070	MEDICAL SUPPLIES	160.00	160.00
11/05/2026	110573	EMS SUPPLIES	2234381	660.1509.3070	MEDICAL SUPPLIES	599.93	599.93
11/05/2026	110573	REPLACEMENT PULSE O	2234383	660.1509.3044	M/E SUPPLIES	285.14	285.14
Total LIFE-ASSIST INC:							1,045.07
MAIN STREET MASON CITY							
11/05/2026	110574	2026 10 ALLOCATION	FY 27-18	120.6900.5180	TOURISM GRANT	3,541.00	3,541.00
Total MAIN STREET MASON CITY:							3,541.00
MALEK'S LAWN & TREE SERVICE							
11/05/2026	110575	TREE REMOVAL- 1725 HI	1081	015.5401.4010	CAPITAL OUTLAY	500.00	500.00

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Total MALEK'S LAWN & TREE SERVICE:							500.00
MARINER TREE SERVICE LLC							
11/05/2026	110576	TREE REMOVAL 694 16T	202633	015.5401.4010	CAPITAL OUTLAY	2,500.00	2,500.00
Total MARINER TREE SERVICE LLC:							2,500.00
MASON CITY PUBLIC UTILITIES							
11/05/2026	110577	UTILITIES-CEMETERY	232-2140-01	070.4501.2160	GAS & ELECTRICITY	131.57	131.57
11/05/2026	110577	UTILITIES-CEMETERY	232-2210-01	070.4501.2160	GAS & ELECTRICITY	120.77	120.77
Total MASON CITY PUBLIC UTILITIES:							252.34
MAYER, JUSTIN							
11/05/2026	110578	NYSCA REIMBURSEMEN	FALL SOCC	020.4408.3990	MISCELLANEOUS EXP	20.00	20.00
Total MAYER, JUSTIN:							20.00
MCKINESS EXCAVATING							
11/05/2026	110579	NEW SERVICE LINE-REP	9290	603.8061.4635	LEAD LINE ABATEMEN	6,321.00	6,321.00
Total MCKINESS EXCAVATING:							6,321.00
MEDLIN, JAMEY							
11/05/2026	110580	2026 ANNUAL FALL CONF	10/27-10/29/	010.1501.2060	TRAVEL AND CONFER	179.20	179.20
11/05/2026	110580	2026 ANNUAL FALL CONF	10/27-10/29/	010.1501.2060	TRAVEL AND CONFER	285.00	285.00
11/05/2026	110580	2026 ANNUAL FALL CONF	10/27-10/29/	010.1501.2060	TRAVEL AND CONFER	37.00	37.00
11/05/2026	110580	CELL PHONE REIMBURS	NOVEMBER	010.1502.2040	PHONE EXPENSE	30.00	30.00
Total MEDLIN, JAMEY:							531.20
MENARDS							
11/05/2026	110581	PLUMBING FIXTURES	64886	020.4306.2150	BUILDING REPAIRS AN	51.86	51.86
11/05/2026	110581	BLACK JACK	65047	020.4308.3044	M/E SUPPLIES	22.98	22.98
11/05/2026	110581	HIGHLAND MAINTENANC	65338	650.8904.3110	MAINTENANCE MATER	19.76	19.76
11/05/2026	110581	HIGHLAND IRREGATION	65455 10222	650.8904.3110	MAINTENANCE MATER	6.26	6.26
11/05/2026	110581	FRAMING MATERIAL	65540	070.4504.3390	FOUNDATION MATERI	74.88	74.88
11/05/2026	110581	PADLOCK RETURN	66227	010.1103.2150	BUILDING REPAIRS AN	31.98-	31.98-
Total MENARDS:							143.76
MICHELLE SKARPNESS PHOTOGRAPHY							
11/05/2026	110582	RENTAL DEPOSIT RETUR	0037726	040.4202.5510	REFUND	50.00	50.00
Total MICHELLE SKARPNESS PHOTOGRAPHY:							50.00
MILLER & SONS GOLF							
11/05/2026	110583	HIGHLAND CART REPAIR	12936	650.8908.2140	M/E REPAIRS	605.98	605.98
Total MILLER & SONS GOLF:							605.98
MOBLEY, LEVI							
11/05/2026	110584	NYSCA REIMBURSEMEN	FALL SOCC	020.4408.3990	MISCELLANEOUS EXP	20.00	20.00
Total MOBLEY, LEVI:							20.00

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MUNICIPAL SUPPLY COMPANY							
11/05/2026	110585	HSP REPAIR	0991465-IN	600.8001.2190	REPAIRS AND MAINTE	259.39	259.39
Total MUNICIPAL SUPPLY COMPANY:							259.39
NELSON SEPTIC SERVICES LLC							
11/05/2026	110586	PORTA POTTY	16355	010.1101.3990	MISCELLANEOUS EXP	75.00	75.00
Total NELSON SEPTIC SERVICES LLC:							75.00
NIACC							
11/05/2026	110587	NIACC TRAINING CLASS	10542	600.8001.2080	EDUCATION AND TRAI	825.00	825.00
Total NIACC:							825.00
NIACOG							
11/05/2026	110588	BUS MAINTENANCE (JUL	43138	080.5802.2140	M/E REPAIRS	14,081.24	14,081.24
Total NIACOG:							14,081.24
NORTH CENTRAL INTERNATIONAL							
11/05/2026	110589	BRAKES AND DRUMS 30	X223024523:	600.8012.3044	M/E SUPPLIES	995.18	995.18
Total NORTH CENTRAL INTERNATIONAL:							995.18
NORTH IOWA MEDIA GROUP							
11/05/2026	110590	ARTOBERFEST ADVERTI	122-6000125	040.4217.2446	FEE PROGRAMS	256.11	256.11
Total NORTH IOWA MEDIA GROUP:							256.11
OGG, MORGAN							
11/05/2026	110591	RENTAL DEPOSIT REFUN	0037690	040.4202.5510	REFUND	300.00	300.00
Total OGG, MORGAN:							300.00
O'HERRON CO INC, RAY							
11/05/2026	110592	NEW HIRE UNIFORMS	2508245	010.1101.1170	UNIFORM ALOWANCE	504.90	504.90
11/05/2026	110592	UNIFORMS	2508904	010.1101.1170	UNIFORM ALOWANCE	1,743.32	1,743.32
Total O'HERRON CO INC, RAY:							2,248.22
OLNEY,STEVEN							
11/05/2026	110593	IA LEADERSHIP EXCHAN	10/27-10/28/	010.2601.2080	EDUCATION AND TRAI	80.00	80.00
Total OLNEY,STEVEN:							80.00
OTTER CREEK ORCHARD							
11/05/2026	110594	RECREATION CHILDCAR	40	020.4408.3990	MISCELLANEOUS EXP	200.00	200.00
Total OTTER CREEK ORCHARD:							200.00
PARKER, MARIAH							
11/05/2026	110595	NYSCA REIMBURSEMEN	FALL SOCC	020.4408.3990	MISCELLANEOUS EXP	20.00	20.00
Total PARKER, MARIAH:							20.00

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PERFORMANCE FOODSERVICE							
11/05/2026	110596	CHILDCARE SUPPLIES	459417	020.4408.3035	OTHER SUPPLIES	764.90	764.90
Total PERFORMANCE FOODSERVICE:							764.90
PETTY CASH - AMBULANCE							
11/05/2026	110597	HAZMAT CLASS SNACKS	0011	660.1507.3035	OTHER SUPPLIES	32.08	32.08
11/05/2026	110597	HAZMAT CLASS SNACKS	0027	660.1507.3035	OTHER SUPPLIES	12.24	12.24
11/05/2026	110597	MEAL REIMBURSEMENT:	24	660.1507.2060	TRAVEL AND CONFER	20.85	20.85
11/05/2026	110597	MEAL REIMBURSEMENT:	40	660.1507.2060	TRAVEL AND CONFER	20.29	20.29
Total PETTY CASH - AMBULANCE:							85.46
PICUT MANUFACTURING CO INC							
11/05/2026	110598	AIR VALVE THICKENER	195036	610.8121.3110	MAINTENANCE MATER	831.41	831.41
Total PICUT MANUFACTURING CO INC:							831.41
POSTMASTER							
11/05/2026	110599	PI PERMIT #35	11/5/2026	600.8011.2300	POSTAGE	5,000.00	5,000.00
Total POSTMASTER:							5,000.00
PRINTING SERVICES INC.							
11/05/2026	110600	CLASS FLYER WINTER	9776	040.4215.2020	ADVERTISING (GENER	839.82	839.82
Total PRINTING SERVICES INC.:							839.82
PROCHASKA,TERRANCE							
11/05/2026	110601	LIEN CONFERENCE: LOD	10/26-10/28/	010.1101.2080	EDUCATION AND TRAI	302.40	302.40
11/05/2026	110601	LIEN CONFERENCE: PER	10/26-10/28/	010.1101.2080	EDUCATION AND TRAI	160.00	160.00
Total PROCHASKA,TERRANCE:							462.40
PSYCHOLOGY ASSOCIATES							
11/05/2026	110602	MMPI	11042604	010.1101.3990	MISCELLANEOUS EXP	660.00	660.00
Total PSYCHOLOGY ASSOCIATES:							660.00
RIVER CITY COMMUNICATIONS							
11/05/2026	110603	PHONE CORD	12528	600.8011.3019	OFFICE SUPPLIES	7.75	7.75
Total RIVER CITY COMMUNICATIONS:							7.75
RIVER CITY SCULPTURES ON PARADE INC							
11/05/2026	110604	2026 PEOPLE'S CHOCIE -	102326	120.6900.2910	GRANT	15,000.00	15,000.00
Total RIVER CITY SCULPTURES ON PARADE INC:							15,000.00
ROTO-ROOTER							
11/05/2026	110605	UNCLOGGED TOILET	51232	680.7537.2740	PROFESSIONAL SERV	200.00	200.00
Total ROTO-ROOTER:							200.00
ROUTER12 NETWORKS LLC							
11/05/2026	110606	CAMPGROUND INTERNE	147496	020.4410.3130	CAMPGROUND SUPPL	90.00	90.00

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Total ROUTER12 NETWORKS LLC:							90.00
SANKEY, JENNIFER							
11/05/2026	110607	INTERVIEW FOR 2603869	10/28-10/29/	010.1101.2100	INVESTIGATION FUND	100.00	100.00
Total SANKEY, JENNIFER:							100.00
SHORT ELLIOTT HENDRICKSON INC							
11/05/2026	110608	PROFESSIONAL SERVIC	517157	603.8061.4635	LEAD LINE ABATEMEN	6,755.62	6,755.62
Total SHORT ELLIOTT HENDRICKSON INC:							6,755.62
SKYBLUE SOLUTIONS							
11/05/2026	110609	PHONE	10939495	010.1101.2040	PHONE EXPENSE	673.11	673.11
Total SKYBLUE SOLUTIONS:							673.11
SOUND AND MEDIA SOLUTIONS							
11/05/2026	110610	SB MALL MUSIC	97636	680.7537.2740	PROFESSIONAL SERV	35.00	35.00
Total SOUND AND MEDIA SOLUTIONS:							35.00
STECKER,PAM							
11/05/2026	110611	CELL PHONE REIMBURS	NOVEMBER	010.6105.2040	PHONE EXPENSE	30.00	30.00
Total STECKER,PAM:							30.00
STILES, RYAN							
11/05/2026	110612	NYSCA REIMBURSEMEN	FALL SOCC	020.4408.3990	MISCELLANEOUS EXP	20.00	20.00
Total STILES, RYAN:							20.00
STRYKER SALES CORP							
11/05/2026	110613	LUCAS HANDLE	9214134489	660.1509.3044	M/E SUPPLIES	136.66	136.66
Total STRYKER SALES CORP:							136.66
STUMO, TIM							
11/05/2026	110614	NYSCA REIMBURSEMEN	FALL SOCC	020.4408.3990	MISCELLANEOUS EXP	20.00	20.00
Total STUMO, TIM:							20.00
STUTSMAN INC., ELDON C.							
11/05/2026	110615	HOULE PARTS	90006921	610.8121.3044	M/E SUPPLIES	100.90	100.90
Total STUTSMAN INC., ELDON C.:							100.90
SUMMERS ENTERPRISE INC							
11/05/2026	110616	TAFT WATERMAIN LOOP	PAY 3 11032	603.8061.4625	MAINS, ETC-SUPPLY	392,378.47	392,378.47
Total SUMMERS ENTERPRISE INC:							392,378.47
SUMMIT FIRE PROTECTION							
11/05/2026	110617	ANNUAL INSP - FIRE EXT	4445929	010.1103.2150	BUILDING REPAIRS AN	313.00	313.00

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Total SUMMIT FIRE PROTECTION:							313.00
THERMOWORKS INC							
11/05/2026	110618	ARENA ICE SUPPLIES	INV-1238172	670.8923.3035	OTHER SUPPLIES	58.60	58.60
Total THERMOWORKS INC:							58.60
TOTAL FILTRATION SERVICES INC							
11/05/2026	110619	FILTERS	2915957-00	600.8001.3175	FILTERS	13,838.05	13,838.05
TOTAL FILTRATION SERVICES INC:							13,838.05
TRAFFIC CONTROL CORPORATION							
11/05/2026	110620	TRAFFIC LIGHTS-TIME C	168572	110.2101.4600	TRAFFIC SIGNALS	6,000.00	6,000.00
Total TRAFFIC CONTROL CORPORATION:							6,000.00
TREVIPAY							
11/05/2026	110621	REC EVENT SUPPLIES	199EF771	020.4408.3035	OTHER SUPPLIES	11.61	11.61
11/05/2026	110621	SALES TAX EXEMPT	199EF771	020.4408.3035	OTHER SUPPLIES	.76-	.76-
11/05/2026	110621	MISC. SUPPLIES	44ACB139	010.5401.3019	OFFICE SUPPLIES	25.43	25.43
11/05/2026	110621	SALES TAX EXEMPT	44ACB139	010.5401.3019	OFFICE SUPPLIES	1.44-	1.44-
11/05/2026	110621	MISC. SUPPLIES	B6FFC3CA	010.3900.3990	MISCELLANEOUS EXP	147.67	147.67
Total TREVIPAY:							182.51
VAN METER ELECTRIC							
11/05/2026	110622	SB MALL ELECTRICAL S	S014682690.	680.7537.3090	BUILDING SUPPLIES	15.72	15.72
Total VAN METER ELECTRIC:							15.72
VANOUS,PAUL							
11/05/2026	110623	CELL PHONE REIMBURS	NOVEMBER	610.8121.2040	PHONE EXPENSE	30.00	30.00
Total VANOUS,PAUL:							30.00
VANWALL EQUIPMENT							
11/05/2026	110624	CREDIT RETURN GAL LO	7054376	070.4504.2140	M/E REPAIRS	33.26-	33.26-
11/05/2026	110624	O RINGS AND HYD FITTI	7059505	020.4308.3044	M/E SUPPLIES	193.65	193.65
Total VANWALL EQUIPMENT:							160.39
VEOLIA WTS SOLUTIONS USA INC							
11/05/2026	110625	EDR TREATMENT/PLANT	903989283	603.8061.4510	BUILDING & PLANT IM	675,160.00	675,160.00
Total VEOLIA WTS SOLUTIONS USA INC:							675,160.00
VERIZON WIRELESS							
11/05/2026	110626	231.4691	6156581830	600.8002.2040	PHONE EXPENSE	20.02	20.02
11/05/2026	110626	420.0241	6156581830	020.4401.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.1797	6156581830	020.4401.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.2072	6156581830	010.1911.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.2101	6156581830	010.1904.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.2210	6156581830	010.1907.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.2220	6156581830	010.2601.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.2225	6156581830	010.2404.2040	PHONE EXPENSE	38.50	38.50

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11/05/2026	110626	420.2234	6156581830	010.2601.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.2365	6156581830	010.1901.3035	OTHER SUPPLIES	38.50	38.50
11/05/2026	110626	420.3753	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.3878	6156581830	010.2601.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.4726	6156581830	010.2601.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.4815	6156581830	010.6105.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.4973	6156581830	110.2105.2040	PHONE EXPENSE	24.41	24.41
11/05/2026	110626	420.5086	6156581830	610.8121.2040	PHONE EXPENSE	19.08	19.08
11/05/2026	110626	420.5133	6156581830	600.8001.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.5592	6156581830	020.4401.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.5594	6156581830	600.8001.2040	PHONE EXPENSE	30.01	30.01
11/05/2026	110626	420.5785	6156581830	010.6202.2040	PHONE EXPENSE	24.41	24.41
11/05/2026	110626	420.6042	6156581830	660.1508.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	420.6089	6156581830	640.8305.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.6329	6156581830	600.8001.2040	PHONE EXPENSE	24.41	24.41
11/05/2026	110626	420.7165	6156581830	010.1911.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.7778	6156581830	820.9601.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.8086	6156581830	010.6201.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.9034	6156581830	600.8002.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	420.9741	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	421.2708	6156581830	010.3900.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	425.6688	6156581830	680.7537.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	430.3068	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	430.5956	6156581830	680.7537.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	430.7953	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	525.5010	6156581830	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	525.5011	6156581830	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	525.5012	6156581830	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	529.1807	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	529.6106	6156581830	010.1101.5910	SPECIAL GRANT	38.50	38.50
11/05/2026	110626	529.7038	6156581830	600.8012.2040	PHONE EXPENSE	13.34	13.34
11/05/2026	110626	529.7038	6156581830	610.8121.2040	PHONE EXPENSE	13.33	13.33
11/05/2026	110626	529.7038	6156581830	110.2105.2040	PHONE EXPENSE	13.34	13.34
11/05/2026	110626	529.7624	6156581830	600.8012.2040	PHONE EXPENSE	13.33	13.33
11/05/2026	110626	529.7624	6156581830	610.8121.2040	PHONE EXPENSE	13.34	13.34
11/05/2026	110626	529.7624	6156581830	110.2105.2040	PHONE EXPENSE	13.34	13.34
11/05/2026	110626	530.1314	6156581830	010.1101.5910	SPECIAL GRANT	40.01	40.01
11/05/2026	110626	530.1337	6156581830	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	530.171	6156581830	600.8001.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	530.1901	6156581830	600.8002.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	530.2323	6156581830	020.4301.2040	PHONE EXPENSE	27.74	27.74
11/05/2026	110626	530.2555	6156581830	670.8921.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.2712	6156581830	010.1911.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.3052	6156581830	542.1111.2040	PHONE	38.50	38.50
11/05/2026	110626	530.3238	6156581830	600.8001.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	530.3505	6156581830	010.1101.5910	SPECIAL GRANT	40.01	40.01
11/05/2026	110626	530.3540	6156581830	010.1101.5910	SPECIAL GRANT	40.01	40.01
11/05/2026	110626	530.4427	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.4574	6156581830	010.1101.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.4702	6156581830	010.1101.5910	SPECIAL GRANT	40.01	40.01
11/05/2026	110626	530.5448	6156581830	010.3401.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.734	6156581830	670.8921.2040	PHONE EXPENSE	50.94	50.94
11/05/2026	110626	530.9344	6156581830	010.1101.5934	COMMUNITY POLICIN	38.50	38.50
11/05/2026	110626	530.9412	6156581830	600.8001.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.9413	6156581830	020.4401.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.9441	6156581830	010.2601.2040	PHONE EXPENSE	30.01	30.01
11/05/2026	110626	530.9445	6156581830	010.2601.2040	PHONE EXPENSE	30.01	30.01

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/05/2026	110626	530.9583	6156581830	010.2601.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110626	530.9636	6156581830	010.5401.2730	TECHNOLOGY EXPEN	38.50	38.50
11/05/2026	110626	530.9656	6156581830	010.1101.5910	SPECIAL GRANT	40.01	40.01
11/05/2026	110626	530.9977	6156581830	010.1101.5910	SPECIAL GRANT	40.01	40.01
11/05/2026	110626	548.6013	6156581830	010.2601.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	548.6017	6156581830	600.8001.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	548.6069	6156581830	600.8001.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	903.5067	6156581830	600.8002.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	903.5721	6156581830	600.8002.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110626	903.5745	6156581830	110.2105.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	440.0017	6156581831	010.1101.2040	PHONE EXPENSE	30.10	30.10
11/05/2026	110627	440.0732	6156581831	610.8121.2040	PHONE EXPENSE	30.02	30.02
11/05/2026	110627	529.0067	6156581831	630.8203.2110	COMPUTER EXPENSE	40.01	40.01
11/05/2026	110627	529.168	6156581831	010.1101.2040	PHONE EXPENSE	30.02	30.02
11/05/2026	110627	529.3637	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.3649	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.3739	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.6347	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.647	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.689	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.7404	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.7744	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.794	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.8479	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.8747	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.8848	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.8986	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.9384	6156581831	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	529.9134	6156581831	010.1101.2040	PHONE EXPENSE	30.02	30.02
11/05/2026	110627	529.9916	6156581831	542.1111.2040	PHONE	40.01	40.01
11/05/2026	110627	529.9917	6156581831	542.1111.2040	PHONE	40.01	40.01
11/05/2026	110627	529.9919	6156581831	542.1111.2040	PHONE	40.01	40.01
11/05/2026	110627	529.9971	6156581831	542.1111.2040	PHONE	40.01	40.01
11/05/2026	110627	530.2606	6156581831	610.8121.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	530.4049	6156581831	110.2105.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	548.6318	6156581831	010.1101.2040	PHONE EXPENSE	30.02	30.02
11/05/2026	110627	548.6877	6156581831	010.1101.2040	PHONE EXPENSE	30.02	30.02
11/05/2026	110627	903.5029	6156581831	610.8121.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110627	903.5032	6156581831	610.8121.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.420.0455	6156581833	020.4301.2040	PHONE EXPENSE	40.05	40.05
11/05/2026	110628	641.529.3647	6156581833	010.2601.2040	PHONE EXPENSE	30.01	30.01
11/05/2026	110628	641.529.6060	6156581833	070.4501.2020	ADVERTISING (GENER	40.01	40.01
11/05/2026	110628	641.530.2867	6156581833	020.4301.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.530.8898	6156581833	010.1907.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.530.8899	6156581833	600.8011.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.530.8900	6156581833	600.8011.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.530.8901	6156581833	010.1911.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.530.8902	6156581833	010.1904.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110628	641.530.7351	6156581833	070.4501.2020	ADVERTISING (GENER	40.01	40.01
11/05/2026	110629	231.4008	6156581834	010.1502.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	420.1623	6156581834	010.1502.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	420.5067	6156581834	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	420.6849	6156581834	010.1502.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	529.6449	6156581834	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	529.9621	6156581834	660.1508.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	529.9661	6156581834	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	530.1053	6156581834	010.1101.2040	PHONE EXPENSE	20.02	20.02

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/05/2026	110629	530.1178	6156581834	010.1101.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	530.3062	6156581834	660.1508.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	530.8332	6156581834	660.1508.2040	PHONE EXPENSE	38.50	38.50
11/05/2026	110629	530.8446	6156581834	660.1508.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	530.8817	6156581834	660.1508.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	530.8841	6156581834	660.1508.2040	PHONE EXPENSE	40.01	40.01
11/05/2026	110629	530.9459	6156581834	660.1508.2040	PHONE EXPENSE	40.01	40.01
Total VERIZON WIRELESS:							4,731.98
VESTIS							
11/05/2026	110630	RUGS	6340616130	010.2601.3044	M/E SUPPLIES	54.34	54.34
11/05/2026	110630	UNIFORMS	6340618105	600.8001.3060	SUPPLIES & LAUNDRY	200.28	200.28
11/05/2026	110630	UNIFORMS	6340620235	600.8012.2410	UNIFORM RENTAL	93.09	93.09
11/05/2026	110630	UNIFORM RENTALS	6340620667	610.8121.3060	SUPPLIES & LAUNDRY	226.97	226.97
11/05/2026	110630	UNIFORMS	6340620670	600.8001.3060	SUPPLIES & LAUNDRY	236.97	236.97
11/05/2026	110630	RUGS	6340621241	010.6501.3060	SUPPLIES & LAUNDRY	30.38	30.38
11/05/2026	110630	HIGHLAND MOTOR SHO	6340621963	650.8908.3044	M/E SUPPLIES	62.04	62.04
11/05/2026	110630	HIGHLAND CLUBHOUSE	6340621964	650.8906.3035	OTHER SUPPLIES	143.78	143.78
Total VESTIS:							1,047.85
VIKING COMPUTER PARTS INC							
11/05/2026	110631	8GB 1RX8 PC4-2400T-UA	189735	015.6900.4060	OFFICE EQUIPMENT	77.00	77.00
11/05/2026	110631	16 GB 1RX8 PC5-5600B-U	190009	015.6900.4060	OFFICE EQUIPMENT	262.00	262.00
Total VIKING COMPUTER PARTS INC:							339.00
VISIT MASON CITY							
11/05/2026	110632	2026 10 ALLOCATION	FY2027-03	120.6900.5180	TOURISM GRANT	37,424.20	37,424.20
Total VISIT MASON CITY:							37,424.20
WACKERS TREE SERVICE							
11/05/2026	110633	TREE REMOVAL- 1725 HI	10092026	015.5401.4010	CAPITAL OUTLAY	3,000.00	3,000.00
Total WACKERS TREE SERVICE:							3,000.00
WALLACE HOLLAND KASTLER							
11/05/2026	110634	PROFESSIONAL SERVIC	59463	320.2101.4582	STREET DOT PROJEC	79,449.53	79,449.53
Total WALLACE HOLLAND KASTLER:							79,449.53
WERNET,LOGAN							
11/05/2026	110635	CELL PHONE REIMBURS	NOVEMBER	010.1101.2040	PHONE EXPENSE	30.00	30.00
Total WERNET,LOGAN:							30.00
ZILGES APPLIANCE CENTER							
11/05/2026	110636	REPAIR BAIRD FREEZER	111596	040.4213.2444	CONSERVATION EXPE	70.00	70.00
11/05/2026	110636	FREEZER FOR BAIRD FIL	111714	040.4213.2444	CONSERVATION EXPE	949.00	949.00
Total ZILGES APPLIANCE CENTER:							1,019.00
Grand Totals:							1,757,199.13

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

Dated: _____

Approved by: _____

_____

_____

Report Criteria:
Report type: GL detail
Invoice.Payment due date = 11/12/2026

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
ACCESS SYSTEMS LEASING							
11/12/2026	110663	SHARP COPIER LEASE 3	43496122	010.1501.3019	OFFICE SUPPLIES	276.22	276.22
Total ACCESS SYSTEMS LEASING:							276.22
ALL STAR PEST CONTROL							
11/12/2026	110664	PEST CONTROL	200422853	010.6501.2190	REPAIRS AND MAINTE	75.00	75.00
Total ALL STAR PEST CONTROL:							75.00
ALLIANT UTILITIES-IPC							
11/12/2026	110665	1206 2ND ST NE BRIDGE	0625306157	020.4304.2160	GAS & ELECTRICITY	40.30	40.30
11/12/2026	110666	TERMINAL BLDG LIFT	0671431000	050.2814.2180	ELECTRICITY	99.75	99.75
11/12/2026	110665	601 5th/S Carolina Metere	0848398761	010.2404.2180	ELECTRICITY	55.37	55.37
11/12/2026	110666	TERMINAL ELECTRIC	1302336837	050.2814.2180	ELECTRICITY	4,228.51	4,228.51
11/12/2026	110666	TERMINAL GAS	1302336837	050.2814.2161	GAS UTILITIES	166.60	166.60
11/12/2026	110665	1241 Moonstone Ct St Lite	1457522782	110.2301.2180	ELECTRICITY	54.63	54.63
11/12/2026	110665	1811 S FEDERAL	1685779979	010.2404.2180	ELECTRICITY	149.03	149.03
11/12/2026	110665	Traffic Lights	1785215807	010.2404.2160	GAS & ELECTRICITY	169.79	169.79
11/12/2026	110665	N Tenn Ball Diamonds	2160880000	020.4304.2160	GAS & ELECTRICITY	623.51	623.51
11/12/2026	110665	100 S Federal #117 Younk	3096803889	670.8923.2160	GAS & ELECTRICITY	1,590.15	1,590.15
11/12/2026	110666	AVIATION T-HANGARS	3110868126	050.2810.2180	ELECTRICITY	79.78	79.78
11/12/2026	110666	AVIATION T-HANGARS	3407641000	050.2810.2180	ELECTRICITY	180.20	180.20
11/12/2026	110665	Well 14 Outside Building	4033721000	600.8001.2160	GAS & ELECTRICITY	6,077.94	6,077.94
11/12/2026	110665	1090 15th SW Skate Park	4539931000	020.4304.2160	GAS & ELECTRICITY	127.48	127.48
11/12/2026	110665	G Hanford	4664980000	020.4304.2160	GAS & ELECTRICITY	44.70	44.70
11/12/2026	110666	FIRE STATION GAS	5028301000	050.2806.2161	GAS UTILITIES	207.40	207.40
11/12/2026	110666	FIRE STATION ELECTRIC	5028301000	050.2806.2180	ELECTRICITY	686.14	686.14
11/12/2026	110665	2300 S Massachusetts	5240190000	600.8001.2160	GAS & ELECTRICITY	5,800.81	5,800.81
11/12/2026	110665	1224 S Washington Ave Po	5321867842	070.4501.2160	GAS & ELECTRICITY	434.40	434.40
11/12/2026	110665	Well 14 S Kentucky	6423311000	600.8001.2160	GAS & ELECTRICITY	35.77	35.77
11/12/2026	110666	RUNWAY LIGHTS, VAULT	6713401000	050.2808.2180	ELECTRICITY	772.44	772.44
11/12/2026	110665	6 N Pennsylvania Ave	6855420531	110.2301.2180	ELECTRICITY	149.58	149.58
11/12/2026	110666	EAST GATE	7090989568	050.2810.2180	ELECTRICITY	45.91	45.91
11/12/2026	110666	MX BUILDING	7673880000	050.2804.2161	GAS UTILITIES	98.28	98.28
11/12/2026	110666	MX BUILDING	7673880000	050.2804.2180	ELECTRICITY	157.68	157.68
11/12/2026	110665	544 43rd Street Monroe Lig	7807269687	110.2301.2180	ELECTRICITY	85.08	85.08
11/12/2026	110665	5TH SW & N FEDERAL N	8309731608	010.2404.2180	ELECTRICITY	554.20	554.20
11/12/2026	110666	BUILDING #9 EAA	8719351000	050.2810.2180	ELECTRICITY	38.18	38.18
11/12/2026	110665	14251 Partridge Welcome	8876090000	110.2100.2160	GAS & ELECTRICITY	30.57	30.57
11/12/2026	110666	ENTRANCE SIGN	8909680000	050.2814.2180	ELECTRICITY	69.47	69.47
11/12/2026	110665	543 43rd Street Wtr Tower	9264790000	600.8012.2160	GAS & ELECTRICITY	256.35	256.35
Total ALLIANT UTILITIES-IPC:							23,110.00
ALLSTATE PETERBILT OF CLEAR LAKE							
11/12/2026	110667	AIR PRIMARY	2104211851	110.2107.2140	M/E REPAIRS	168.96	168.96
11/12/2026	110667	MIRROR 97	2104212156	110.2107.2140	M/E REPAIRS	1,895.53	1,895.53
Total ALLSTATE PETERBILT OF CLEAR LAKE:							2,064.49
AMAZON CAPITAL SERVICES							
11/12/2026	110668	LIBRARY TRUST BOOK	114Q-49MD-	510.4101.4020	BOOKS	24.10	24.10

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110668	LIBRARY TRUST BOOK	119J-X1DG-1	510.4101.4020	BOOKS	26.09	26.09
11/12/2026	110668	COFFEE	16DP-YVNM-	110.2109.3035	OTHER SUPPLIES	68.58	68.58
11/12/2026	110668	LIBRARY TRUST BOOK	174P-WX47-	510.4101.4020	BOOKS	8.79	8.79
11/12/2026	110668	LIBRARY TRUST BOOK	17RR-N493-	510.4101.4020	BOOKS	19.43	19.43
11/12/2026	110668	LIBRARY TRUST PHOTO	1C3W-YGL3-	510.4101.3019	OFFICE SUPPLIES	11.24	11.24
11/12/2026	110668	COAT RACK	1F4N-KDJ1-	010.5401.3019	OFFICE SUPPLIES	18.04	18.04
11/12/2026	110668	LIBRARY TRUST BOOK	1FCT-LVLY-P	510.4101.4020	BOOKS	11.24	11.24
11/12/2026	110668	LIBRARY TRUST BOOK	1G6N-CYCR-	510.4101.4020	BOOKS	32.39	32.39
11/12/2026	110668	BLDG. SUPPLIES	1H1M-HC3F-	010.1502.3035	OTHER SUPPLIES	17.99	17.99
11/12/2026	110668	LIBRARY TRUST BOOK	1H9W-MCQ7	510.4101.4020	BOOKS	42.00	42.00
11/12/2026	110668	LIBRARY TRUST BOOK	1HL6-7Q3D-	510.4101.4020	BOOKS	61.80	61.80
11/12/2026	110668	LIBRARY TRUST BOOK	1KKN-F1L3-	510.4101.4020	BOOKS	19.99	19.99
11/12/2026	110668	LIBRARY TRUST BOOK	1L7Q-34C4-	510.4101.4020	BOOKS	34.00	34.00
11/12/2026	110668	BLDG. SUPPLIES	1M7Q-DG3P	660.1507.3060	SUPPLIES & LAUNDRY	163.20	163.20
11/12/2026	110668	LIBRARY TRUST BOOK	1TQG-DHV6-	510.4101.4020	BOOKS	40.20	40.20
11/12/2026	110668	LIBRARY TRUST BOOK	1TYW-L3QN-	510.4101.4020	BOOKS	14.99	14.99
11/12/2026	110668	SHIPPING CONTAINER L	1XLV-3W3R-	020.4306.2150	BUILDING REPAIRS AN	84.99	84.99
11/12/2026	110668	REC OFFICE	1XLY-KF1C-	020.4401.3019	OFFICE SUPPLIES	44.39	44.39
11/12/2026	110668	ARENA SUPPLIES	1XLY-KF1C-	670.8923.3035	OTHER SUPPLIES	29.59	29.59
		Total AMAZON CAPITAL SERVICES:					773.04
ARNOLD MOTOR SUPPLY							
11/12/2026	110669	BUTANE TORCH	05NV184101	820.9601.3260	SHOP SUPPLIES	50.26	50.26
11/12/2026	110669	RUST INHIBITOR	05NV184520	600.8042.3590	MATERIAL	129.24	129.24
11/12/2026	110669	GREASE	05NV184752	010.2990.3044	M/E SUPPLIES	72.03	72.03
11/12/2026	110669	LED AMBER LIGHT	05NV184810	110.2107.2140	M/E REPAIRS	80.08	80.08
11/12/2026	110669	DEEP SOCKET SETS	05NV184892	110.2115.3310	TOOLS AND SUPPLIES	150.90	150.90
11/12/2026	110669	OIL	05NV184947	020.4308.3044	M/E SUPPLIES	26.36	26.36
11/12/2026	110669	OIL	05NV184974	020.4308.3044	M/E SUPPLIES	26.36	26.36
11/12/2026	110669	HIGHLAND MOTOR SUPP	05NV185105	650.8908.3044	M/E SUPPLIES	18.61	18.61
		Total ARNOLD MOTOR SUPPLY:					553.84
AT&T MOBILITY							
11/12/2026	110670	CAR PHONES	2873198701	010.1101.2040	PHONE EXPENSE	483.73	483.73
		Total AT&T MOBILITY:					483.73
ATLANTIC COCA-COLA BOTTLING CO							
11/12/2026	110671	ARENA CONCESSIONS	1000329541	670.8923.3135	CONCESSION SUPPLI	185.95	185.95
		Total ATLANTIC COCA-COLA BOTTLING CO:					185.95
AUTOMATIC SYSTEMS CO							
11/12/2026	110672	PANELVIEW THICKENER	045768	610.8121.2190	REPAIRS AND MAINTE	5,551.26	5,551.26
		Total AUTOMATIC SYSTEMS CO:					5,551.26
BACKYARD TRAILS LLC							
11/12/2026	110673	COMPLIMENTARY PROJ	100214	325.2101.4925	DESTINATION IOWA	35,000.00	35,000.00
		Total BACKYARD TRAILS LLC:					35,000.00
BAUER BUILT TIRE CENTER							
11/12/2026	110674	TIRES	820096528	020.4308.3044	M/E SUPPLIES	35.13	35.13
11/12/2026	110674	TIRES	820096631	640.8305.2140	M/E REPAIRS	671.16	671.16

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110674	TIRE MOUNTING	820096640	020.4308.2140	M/E REPAIRS	60.77	60.77
11/12/2026	110674	TIRE 47	820096685	110.2107.2140	M/E REPAIRS	92.90	92.90
Total BAUER BUILT TIRE CENTER:							859.96
BFIRST INDUSTRIAL							
11/12/2026	110675	MARKING PAINT	31065577-00	600.8042.3590	MATERIAL	129.40	129.40
11/12/2026	110675	MARKING PAINT	31065736-00	600.8042.3590	MATERIAL	68.20	68.20
11/12/2026	110675	HARDWARE	31065757-00	820.9601.3260	SHOP SUPPLIES	19.93	19.93
11/12/2026	110675	HEX NUT GRADE 8	31065758-00	110.2107.3044	M/E SUPPLIES	28.25	28.25
11/12/2026	110675	MARKING PAINT, GLOVE	31065866-00	600.8042.3590	MATERIAL	238.16	238.16
Total BFIRST INDUSTRIAL:							483.94
BLUE SKY SOLAR CO MASON CITY LLC							
11/12/2026	110676	SOLAR ENERGY	INV779	600.8001.2160	GAS & ELECTRICITY	6,061.05	6,061.05
11/12/2026	110676	SOLAR ENERGY	INV780	610.8121.2160	GAS & ELECTRICITY	2,180.12	2,180.12
Total BLUE SKY SOLAR CO MASON CITY LLC:							8,241.17
BOILER & PRESSURE VESSEL INSPECTION							
11/12/2026	110677	2026-27 BOILER INSPEC	310425	660.1508.2150	BUILDING REPAIRS AN	270.00	270.00
Total BOILER & PRESSURE VESSEL INSPECTION:							270.00
BOUND TREE MEDICAL LLC							
11/12/2026	110678	EMS SUPPLIES	600007548	660.1509.3070	MEDICAL SUPPLIES	67.70	67.70
11/12/2026	110678	EMS SUPPLIES	600008115	660.1509.3070	MEDICAL SUPPLIES	73.74	73.74
Total BOUND TREE MEDICAL LLC:							141.44
BROTHERS MARKET INC							
11/12/2026	110679	PLUMBING SUPPLIES	129283	610.8121.3110	MAINTENANCE MATER	11.99	11.99
11/12/2026	110679	KEYS	129291	110.2115.3990	MISCELLANEOUS EXP	21.16	21.16
11/12/2026	110679	PLUMBING SUPPLIES	129293	610.8121.3110	MAINTENANCE MATER	90.88	90.88
11/12/2026	110679	BATTERIES	129294	110.2107.3044	M/E SUPPLIES	9.99	9.99
11/12/2026	110679	NUTS AND BOLTS	129296	610.8121.3110	MAINTENANCE MATER	25.14	25.14
11/12/2026	110679	UPS	129323	600.8001.3990	MISCELLANEOUS EXP	24.38	24.38
11/12/2026	110679	PLUMBING SUPPLIES	129331	610.8121.3110	MAINTENANCE MATER	12.99	12.99
Total BROTHERS MARKET INC:							196.53
BUILDERS FIRSTSOURCE							
11/12/2026	110680	CDX/OSB NEW SHED	902709825	110.2109.2190	REPAIRS AND MAINTE	467.34	467.34
11/12/2026	110680	SHED STEEL	902740391	110.2109.2190	REPAIRS AND MAINTE	1,257.47	1,257.47
11/12/2026	110680	STORM SEWER REBAR	902767315	620.8125.4610	STORM SEWERS	331.60	331.60
Total BUILDERS FIRSTSOURCE:							2,056.41
BV NATIONAL ELEVATOR INSPECTION SERVICES							
11/12/2026	110681	ELEVATOR INSPECTION	26017721 RI	010.1103.2150	BUILDING REPAIRS AN	85.00	85.00
Total BV NATIONAL ELEVATOR INSPECTION SERVICES:							85.00
CAMPBELL SUPPLY CO							
11/12/2026	110682	TARP	INV-0076171	640.8305.3990	MISCELLANEOUS EXP	74.99	74.99
11/12/2026	110682	WINTER GLOVES	INV-0076218	600.8042.3590	MATERIAL	523.80	523.80

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
Total CAMPBELL SUPPLY CO:							598.79
CDW GOVERNMENT INC							
11/12/2026	110683	MICROSOFT SURFACE P	AL7DK2Y	600.8001.3019	OFFICE SUPPLIES	211.49	211.49
11/12/2026	110683	TARGUS PROTECT THD9	AL7EM8Z	600.8001.3019	OFFICE SUPPLIES	57.17	57.17
Total CDW GOVERNMENT INC:							268.66
CEMSTONE CONCRETE MATERIALS LLC							
11/12/2026	110684	MEADOWBROOK PROJE	8285088	110.2101.4577	CITY SIDEWALKS	610.75	610.75
11/12/2026	110684	MEADOWBROOK PROJE	8292183	110.2101.4577	CITY SIDEWALKS	668.00	668.00
11/12/2026	110684	STORM SEWER CONCRE	8292189	620.8125.4610	STORM SEWERS	2,333.00	2,333.00
11/12/2026	110684	MEADOWBROOK PROJE	8295828	110.2101.4577	CITY SIDEWALKS	668.00	668.00
Total CEMSTONE CONCRETE MATERIALS LLC:							4,279.75
CENTRAL LOCK & KEY							
11/12/2026	110685	SB MALL CAMERAS	E12228	310.7537.4644	SITE IMPROVEMENTS	5,828.00	5,828.00
11/12/2026	110685	SB MALL CAMERAS	E12229	310.7537.4644	SITE IMPROVEMENTS	7,124.64	7,124.64
Total CENTRAL LOCK & KEY:							12,952.64
CERRO GORDO COUNTY RECORDER							
11/12/2026	110686	CG COUNTY RECORDIN	20265973 26	010.6900.2800	RECORDING FEES	24.00	24.00
11/12/2026	110686	CG COUNTY RECORDIN	2026-6004	010.6900.2800	RECORDING FEES	22.00	22.00
Total CERRO GORDO COUNTY RECORDER:							46.00
CHAMBER OF COMMERCE							
11/12/2026	110687	ANNUAL MEETING-VAN S	234450 VAN	010.5401.2060	TRAVEL AND CONFER	40.00	40.00
11/12/2026	110687	ANNUAL MEETING-COLLI	234451	110.2105.2060	TRAVEL AND CONFER	40.00	40.00
11/12/2026	110687	ANNUAL MEETING-JASZ	234451	010.6101.2060	TRAVEL AND CONFER	40.00	40.00
Total CHAMBER OF COMMERCE:							120.00
CITY OF MASON CITY							
11/12/2026	110689	POLICE	11/13/26 FIC	112.1101.1040	FICA	3,306.40	3,306.40
11/12/2026	110689	FIRE	11/13/26 FIC	112.1501.1040	FICA	2,996.20	2,996.20
11/12/2026	110689	BUILDING INSPECTOR	11/13/26 FIC	112.1701.1040	FICA	167.55	167.55
11/12/2026	110689	ANIMAL CONTROL	11/13/26 FIC	112.1901.1040	FICA	232.87	232.87
11/12/2026	110689	ELECTRICAL INSPECTO	11/13/26 FIC	112.1904.1040	FICA	221.36	221.36
11/12/2026	110689	PLUMBING INSPECTOR	11/13/26 FIC	112.1907.1040	FICA	246.38	246.38
11/12/2026	110689	NEIGHBORHOOD SERVI	11/13/26 FIC	112.1911.1040	FICA	749.48	749.48
11/12/2026	110689	TRAFFIC CONTROL	11/13/26 FIC	112.2404.1040	FICA	211.82	211.82
11/12/2026	110689	ENGINEERING	11/13/26 FIC	112.2601.1040	FICA	1,174.58	1,174.58
11/12/2026	110689	HEALTH DEPARTMENT	11/13/26 FIC	112.3401.1040	FICA	191.14	191.14
11/12/2026	110689	YOUTH TASK FORCE	11/13/26 FIC	010.3900.1040	FICA	201.75	201.75
11/12/2026	110689	PLANNING & ZONING	11/13/26 FIC	112.5401.1040	FICA	991.57	991.57
11/12/2026	110689	TRANSIT	11/13/26 FIC	080.5801.1040	FICA	150.69	150.69
11/12/2026	110689	CITY TRANSIT	11/13/26 FIC	080.5802.1040	FICA	1,109.92	1,109.92
11/12/2026	110689	MAYOR & COUNCIL	11/13/26 FIC	112.6101.1040	FICA	52.07	52.07
11/12/2026	110689	CITY ADMINISTRATOR	11/13/26 FIC	112.6105.1040	FICA	413.00	413.00
11/12/2026	110689	FINANCE	11/13/26 FIC	112.6201.1040	FICA	1,254.53	1,254.53
11/12/2026	110689	INFORMATION TECH	11/13/26 FIC	112.6202.1040	FICA	238.46	238.46
11/12/2026	110689	GIS TECHNOLOGY	11/13/26 FIC	112.6203.1040	FICA	203.01	203.01
11/12/2026	110689	CITY CLERK	11/13/26 FIC	112.6204.1040	FICA	253.56	253.56

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11/12/2026	110689	HUMAN RESOURCES	11/13/26 FIC	112.6401.1040	FICA	681.73	681.73
11/12/2026	110689	PARKS	11/13/26 FIC	112.4301.1040	FICA	1,161.85	1,161.85
11/12/2026	110689	RECREATION	11/13/26 FIC	112.4401.1040	FICA	1,602.20	1,602.20
11/12/2026	110689	SWIMMING POOL	11/13/26 FIC	112.4401.1040	FICA	34.60	34.60
11/12/2026	110689	LIBRARY	11/13/26 FIC	030.4101.1040	FICA	2,369.10	2,369.10
11/12/2026	110689	MUSEUM	11/13/26 FIC	040.4202.1040	FICA	952.64	952.64
11/12/2026	110689	MUSEUM GRANTS	11/13/26 FIC	040.4222.1040	FICA	122.39	122.39
11/12/2026	110689	AIRPORT	11/13/26 FIC	050.2801.1040	FICA	1,162.99	1,162.99
11/12/2026	110689	CEMETERY	11/13/26 FIC	070.4501.1040	FICA	723.93	723.93
11/12/2026	110689	STREET	11/13/26 FIC	110.2105.1040	FICA	3,757.59	3,757.59
11/12/2026	110689	CDBG-OOREHAB	11/13/26 FIC	147.5917.1040	FICA	51.92	51.92
11/12/2026	110689	CITY ADMINISTERED GR	11/13/26 FIC	142.5910.1040	FICA	34.61	34.61
11/12/2026	110689	R C RENAISSANCE	11/13/26 FIC	680.7537.1040	FICA	491.86	491.86
11/12/2026	110689	WATER	11/13/26 FIC	600.8012.1040	FICA	4,280.88	4,280.88
11/12/2026	110689	WATER-MR	11/13/26 FIC	600.8012.1040	FICA	201.58	201.58
11/12/2026	110689	WATER-SO	11/13/26 FIC	600.8012.1040	FICA	164.96	164.96
11/12/2026	110689	SEWER-SO	11/13/26 FIC	610.8121.1040	FICA	164.97	164.97
11/12/2026	110689	SEWER	11/13/26 FIC	610.8121.1040	FICA	3,104.06	3,104.06
11/12/2026	110689	SANITARY SEWER MAIN	11/13/26 FIC	610.8123.1040	FICA	365.02	365.02
11/12/2026	110689	PARKING	11/13/26 FIC	630.8203.1040	FICA	136.65	136.65
11/12/2026	110689	SANITATION	11/13/26 FIC	640.8305.1040	FICA	1,892.52	1,892.52
11/12/2026	110689	GOLF COURSE	11/13/26 FIC	650.8901.1040	FICA	847.71	847.71
11/12/2026	110689	FIRE-AMBULANCE	11/13/26 FIC	660.1507.1040	FICA	800.83	800.83
11/12/2026	110689	REC ARENA	11/13/26 FIC	670.8921.1040	FICA	538.77	538.77
11/12/2026	110689	INTERNAL SERV	11/13/26 FIC	820.9601.1040	FICA	607.94	607.94
11/12/2026	110688	SERVICE FEE: 58 SUNNY	145-0400-02	600.8011.5510	REFUND	20.17	20.17
11/12/2026	110688	SERVICE FEE: 58 SUNNY	145-0400-02	610.8121.5510	REFUND	15.03	15.03
11/12/2026	110688	SERVICE FEE: 58 SUNNY	145-0400-02	620.8125.5510	REFUND	2.63	2.63
11/12/2026	110688	SERVICE FEE: 58 SUNNY	145-0400-02	640.8305.5510	REFUND	15.17	15.17
Total CITY OF MASON CITY:							40,672.64
CITY OF MASON CITY IPERS							
11/12/2026	110690	POLICE	10/13/2026 I	112.1101.1050	IPERS	1,143.37	1,143.37
11/12/2026	110690	FIRE	10/13/2026 I	112.1501.1050	IPERS	134.05	134.05
11/12/2026	110690	BUILDING INSPECTOR	10/13/2026 I	112.1701.1050	IPERS	227.78	227.78
11/12/2026	110690	ANIMAL CONTROL	10/13/2026 I	112.1901.1050	IPERS	319.48	319.48
11/12/2026	110690	ELECTRICAL INSPECTO	10/13/2026 I	112.1904.1050	IPERS	273.16	273.16
11/12/2026	110690	PLUMBING INSPECTOR	10/13/2026 I	112.1907.1050	IPERS	334.48	334.48
11/12/2026	110690	NEIGHBORHOOD SERVI	10/13/2026 I	112.1911.1050	IPERS	997.99	997.99
11/12/2026	110690	TRAFFIC CONTROL	10/13/2026 I	112.2404.1050	IPERS	261.38	261.38
11/12/2026	110690	ENGINEERING	10/13/2026 I	112.2601.1050	IPERS	1,528.01	1,528.01
11/12/2026	110690	HEALTH DEPARTMENT	10/13/2026 I	112.3401.1050	IPERS	270.68	270.68
11/12/2026	110690	YOUTH TASK FORCE	10/13/2026 I	010.3900.1050	IPERS	279.96	279.96
11/12/2026	110690	PLANNING & ZONING	10/13/2026 I	112.5401.1050	IPERS	1,354.07	1,354.07
11/12/2026	110690	TRANSIT	10/13/2026 I	080.5801.1050	IPERS	197.42	197.42
11/12/2026	110690	CITY TRANSIT	10/13/2026 I	080.5802.1050	IPERS	1,369.54	1,369.54
11/12/2026	110690	MAYOR & COUNCIL	10/13/2026 I	112.6101.1050	IPERS	339.05	339.05
11/12/2026	110690	CITY ADMINISTRATOR	10/13/2026 I	112.6105.1050	IPERS	1,271.93	1,271.93
11/12/2026	110690	FINANCE	10/13/2026 I	112.6201.1050	IPERS	1,659.09	1,659.09
11/12/2026	110690	INFORMATION TECH	10/13/2026 I	112.6202.1050	IPERS	317.64	317.64
11/12/2026	110690	GIS TECH	10/13/2026 I	112.6203.1050	IPERS	265.39	265.39
11/12/2026	110690	CITY CLERK	10/13/2026 I	112.6204.1050	IPERS	332.22	332.22
11/12/2026	110690	HUMAN RESOURCES	10/13/2026 I	112.6401.1050	IPERS	961.98	961.98
11/12/2026	110690	PARKS	10/13/2026 I	112.4301.1050	IPERS	1,455.18	1,455.18
11/12/2026	110690	RECREATION	10/13/2026 I	112.4401.1050	IPERS	1,788.05	1,788.05
11/12/2026	110690	LIBRARY	10/13/2026 I	030.4101.1050	IPERS	3,180.51	3,180.51

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110690	MUSEUM	10/13/2026 I	040.4202.1050	IPERS	1,278.02	1,278.02
11/12/2026	110690	MUSEUM GRANTS	10/13/2026 I	040.4222.1050	IPERS	151.03	151.03
11/12/2026	110690	AIRPORT	10/13/2026 I	050.2801.1050	IPERS	1,509.76	1,509.76
11/12/2026	110690	CEMETERY	10/13/2026 I	070.4501.1050	IPERS	930.44	930.44
11/12/2026	110690	STREET	10/13/2026 I	110.2105.1050	IPERS	4,864.51	4,864.51
11/12/2026	110690	R C RENAISSANCE	10/13/2026 I	680.7537.1050	IPERS	562.71	562.71
11/12/2026	110690	CITY ADMINISTERED GR	10/13/2026 I	142.5910.1050	IPERS	48.52	48.52
11/12/2026	110690	LHAP	10/13/2026 I	147.5917.1050	IPERS	72.77	72.77
11/12/2026	110690	WATER	10/13/2026 I	600.8012.1050	IPERS	5,694.16	5,694.16
11/12/2026	110690	WATER-MR	10/13/2026 I	600.8012.1050	IPERS	261.45	261.45
11/12/2026	110690	WATER-SO	10/13/2026 I	600.8012.1050	IPERS	217.62	217.62
11/12/2026	110690	SEWER-SO	10/13/2026 I	610.8121.1050	IPERS	217.60	217.60
11/12/2026	110690	SEWER	10/13/2026 I	610.8121.1050	IPERS	4,096.45	4,096.45
11/12/2026	110690	SANITARY SEWER MAIN	10/13/2026 I	610.8123.1050	IPERS	475.78	475.78
11/12/2026	110690	PARKING	10/13/2026 I	630.8203.1050	IPERS	185.48	185.48
11/12/2026	110690	SANITATION	10/13/2026 I	640.8305.1050	IPERS	2,525.34	2,525.34
11/12/2026	110690	GOLF COURSE	10/13/2026 I	650.8901.1050	IPERS	972.85	972.85
11/12/2026	110690	AMBULANCE	10/13/2026 I	660.1507.1050	IPERS	116.37	116.37
11/12/2026	110690	RCR ARENA	10/13/2026 I	670.8921.1050	IPERS	543.35	543.35
11/12/2026	110690	INTERNAL SERVICE	10/13/2026 I	820.9601.1050	IPERS	775.62	775.62
		Total CITY OF MASON CITY IPERS:					45,762.24
CLEAR LAKE AREA CHAMBER OF							
11/12/2026	110691	ARENA MEMERSHIP	61556	670.8923.2723	CONTRACTUAL AGRE	135.00	135.00
		Total CLEAR LAKE AREA CHAMBER OF:					135.00
COLUMN SOFTWARE PBC							
11/12/2026	110692	GLOBE GAZETTE NOTIC	1ACBCB4B-	010.6900.2790	LEGAL PUBLICATIONS	315.59	315.59
11/12/2026	110692	GLOBE GAZETTE NOTIC	1ACBCB4B-	010.6900.2790	LEGAL PUBLICATIONS	437.48	437.48
11/12/2026	110692	GLOBE GAZETTE NOTIC	1ACBCB4B-	010.6900.2790	LEGAL PUBLICATIONS	147.78	147.78
		Total COLUMN SOFTWARE PBC:					900.85
CONSOLIDATED ELECTRICAL DIST							
11/12/2026	110693	WIRE IN NORTH BUILDIN	1253958	110.2109.2190	REPAIRS AND MAINTE	724.15	724.15
11/12/2026	110693	BREAKER	1255098	110.2101.4670	STREET LIGHTING	59.22	59.22
		Total CONSOLIDATED ELECTRICAL DIST:					783.37
CONSOLIDATED ENERGY COMPANY							
11/12/2026	110694	SANITATION 2226.14 @ $	1511300 OC	640.8305.3750	FUEL	12,805.55	12,805.55
11/12/2026	110694	SANITATION 115.06 @ $4.	1511300 OC	640.8305.3750	FUEL	474.03	474.03
11/12/2026	110694	OCTOBER FUEL	1512161 103	542.1111.3750	FUEL	498.66	498.66
11/12/2026	110694	FIRE 264.20 @ $5.75	1512832 OC	010.1503.3750	FUEL	1,518.53	1,518.53
11/12/2026	110694	FIRE 39.69 @ $3.76	1512832 OC	010.1503.3750	FUEL	158.14	158.14
11/12/2026	110694	SANITATION 650.75 @ $5.	1512834 OC	640.8305.3750	FUEL	3,865.16	3,865.16
11/12/2026	110694	SANITATION 55.94 @ $4.4	1512834 OC	640.8305.3750	FUEL	249.20	249.20
11/12/2026	110694	POLICE 180.60 @ $4.10	1512838 OC	010.1102.3750	FUEL	740.12	740.12
11/12/2026	110694	ARENA ZAMBONI PROPA	4320888	670.8923.3035	OTHER SUPPLIES	105.60	105.60
11/12/2026	110694	STREET 565.6 @ $5.55	4337108	110.2107.3750	FUEL	3,139.08	3,139.08
11/12/2026	110694	DISCOUNT	4337108	110.2107.3750	FUEL	28.28-	28.28-
11/12/2026	110694	PARKS 71.8 @ $5.55	4337126	020.4308.3750	FUEL	398.49	398.49
11/12/2026	110694	DISCOUNT	4337126	020.4308.3750	FUEL	3.59-	3.59-

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
Total CONSOLIDATED ENERGY COMPANY:							23,920.69
CORE & MAIN LP							
11/12/2026	110695	PONT REPAIR (CITY)	Z836662	613.8125.4530	COLLECTION SYSTEM	236.42	236.42
11/12/2026	110695	SANITARY SEWER REPAI	Z865907	610.8123.3230	SANITARY SEWER MA	181.92	181.92
11/12/2026	110695	SANITARY SEWER REPAI	Z912493	610.8123.3230	SANITARY SEWER MA	225.90	225.90
Total CORE & MAIN LP:							644.24
CROELL REDI-MIX INC							
11/12/2026	110696	CONCRETE	1157523	613.8125.4530	COLLECTION SYSTEM	798.00	798.00
Total CROELL REDI-MIX INC:							798.00
CULLIGAN MASON CITY							
11/12/2026	110697	WATER DELIVERY	C041001314	110.2105.3060	SUPPLIES & LAUNDRY	78.80	78.80
11/12/2026	110697	WATER DELIVERY	C041001578	110.2105.3060	SUPPLIES & LAUNDRY	125.40	125.40
Total CULLIGAN MASON CITY:							204.20
DAHLEY,JUDITH KAY							
11/12/2026	110698	PROF SRVC - TRANSCRI	11032026	010.6204.2740	PROFESSIONAL SERV	100.00	100.00
Total DAHLEY,JUDITH KAY:							100.00
DALEY'S PLUMBING INC							
11/12/2026	110699	RPLCD MOTOR DRIVE C	350685	660.1508.2150	BUILDING REPAIRS AN	696.83	696.83
Total DALEY'S PLUMBING INC:							696.83
DISCOUNT TIRE							
11/12/2026	110700	TIRES	5094115027	610.8121.3044	M/E SUPPLIES	807.60	807.60
Total DISCOUNT TIRE:							807.60
ECHO ELECTRIC							
11/12/2026	110701	STREET LIGHT EASY DIS	S012384227.	110.2101.4670	STREET LIGHTING	1,000.00	1,000.00
11/12/2026	110701	HOLE DOZER HOLE SAW	S012455794.	110.2101.4670	STREET LIGHTING	14.85	14.85
11/12/2026	110701	TORPEDO LEVEL	S012469545.	110.2115.3310	TOOLS AND SUPPLIES	33.72	33.72
11/12/2026	110701	SB MALL ELECTRICAL S	S012510225.	680.7537.3090	BUILDING SUPPLIES	130.92	130.92
Total ECHO ELECTRIC:							1,179.49
ED M FELD EQUIPMENT CO INC							
11/12/2026	110702	EMS CO DETECTORS	INV38045	660.1509.3044	M/E SUPPLIES	471.00	471.00
Total ED M FELD EQUIPMENT CO INC:							471.00
EMSLRC							
11/12/2026	110703	AHA CARDS	57695	660.1507.2080	EDUCATION AND TRAI	48.75	48.75
11/12/2026	110703	AHA LIBRARY CARDS	58140	660.1507.2080	EDUCATION AND TRAI	58.50	58.50
11/12/2026	110703	AHA CARDS	58144	660.1507.2080	EDUCATION AND TRAI	9.75	9.75
11/12/2026	110703	AHA CARDS	58145	660.1507.2080	EDUCATION AND TRAI	19.50	19.50
Total EMSLRC:							136.50

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FASTENAL COMPANY							
11/12/2026	110704	FIRST AID KITS	346864	600.8042.3590	MATERIAL	342.94	342.94
11/12/2026	110704	NYLOCK	346873	110.2107.3260	SHOP SUPPLIES	.98	.98
11/12/2026	110704	ELCTRICAL SNOW GO	346912	110.2115.2280	REMOVAL EQUIPMENT	78.94	78.94
11/12/2026	110704	NYLOCKS	346925	110.2107.3044	M/E SUPPLIES	9.48	9.48
Total FASTENAL COMPANY:							432.34
FERGUSON WATERWORKS 2516							
11/12/2026	110705	METER READING EXPEN	0569748	600.8011.3199	WATER METERS	301.76	301.76
Total FERGUSON WATERWORKS 2516:							301.76
FLOYD & LEONARD AUTO ELECTRIC							
11/12/2026	110706	CHAIN CATCHER	218913	110.2101.4860	TREES	9.88	9.88
11/12/2026	110706	OIL FILTERS / SWITCH B	219105	110.2101.4860	TREES	30.29	30.29
11/12/2026	110706	DEPTH GAUGE CHAINSA	219146	110.2101.4860	TREES	46.24	46.24
11/12/2026	110706	MOWER PARTS	219281	020.4308.3044	M/E SUPPLIES	19.78	19.78
11/12/2026	110706	AIR FILTER CHAINSAWS	219282	110.2101.4860	TREES	59.34	59.34
Total FLOYD & LEONARD AUTO ELECTRIC:							165.53
GRAINGER							
11/12/2026	110707	LIFTING STRAP	9139827696	600.8002.3310	TOOLS AND SUPPLIES	32.86	32.86
Total GRAINGER:							32.86
HACH CHEMICAL COMPANY							
11/12/2026	110708	PH METER	15238538	600.8001.2190	REPAIRS AND MAINTE	1,647.15	1,647.15
Total HACH CHEMICAL COMPANY:							1,647.15
HARTLAND LUBRICANTS & CHEMICALS							
11/12/2026	110709	OIL	1041486-00	820.9601.3260	SHOP SUPPLIES	770.50	770.50
Total HARTLAND LUBRICANTS & CHEMICALS:							770.50
HAWKINS INC							
11/12/2026	110710	CIP CHEMICALS	7617179	600.8001.3170	CHEMICALS	5,093.22	5,093.22
Total HAWKINS INC:							5,093.22
HERMEL, A H							
11/12/2026	110711	ARENA CONCESSIONS	4093:640503	670.8923.3135	CONCESSION SUPPLI	329.25	329.25
Total HERMEL, A H:							329.25
HEWETT WHOLESALE INC							
11/12/2026	110712	ARENA CONCESSIONS	258097	670.8923.3135	CONCESSION SUPPLI	423.32	423.32
Total HEWETT WHOLESALE INC:							423.32
HOBBY LOBBY STORES INC							
11/12/2026	110713	DEPT FRAMES	158907561	010.1502.3035	OTHER SUPPLIES	9.99	9.99
11/12/2026	110713	ARTOBERFEST DECOR	159449809	040.4217.2446	FEE PROGRAMS	59.15	59.15
11/12/2026	110713	ARTOBERFEST DECOR	159488711	040.4217.2446	FEE PROGRAMS	18.95	18.95

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Total HOBBY LOBBY STORES INC:							88.09
HUBER SUPPLY COMPANY							
11/12/2026	110714	HIGHLAND AG25	3272947	650.8908.3044	M/E SUPPLIES	20.15	20.15
11/12/2026	110714	WELDING SUPPLIES	3273168	820.9601.3260	SHOP SUPPLIES	130.20	130.20
11/12/2026	110714	TANK LEASE	3273169	600.8002.3310	TOOLS AND SUPPLIES	69.75	69.75
11/12/2026	110714	TANK LEASE	3273170	610.8121.3110	MAINTENANCE MATER	111.60	111.60
11/12/2026	110714	GAS	3273171	820.9601.3260	SHOP SUPPLIES	55.80	55.80
11/12/2026	110714	TANK LEASE	3273172	600.8002.3310	TOOLS AND SUPPLIES	27.90	27.90
11/12/2026	110714	BLADES AND CUTTING D	3274295	820.9601.3260	SHOP SUPPLIES	196.60	196.60
Total HUBER SUPPLY COMPANY:							612.00
J & J MACHINING WELDING							
11/12/2026	110715	PLATE MECHANICS SHO	92164	110.2109.2190	REPAIRS AND MAINTE	403.46	403.46
Total J & J MACHINING WELDING:							403.46
KRONOS SAASHR INC							
11/12/2026	110716	UKG-OCT	I1008008633	110.2105.2311	EQUIPMENT RENTAL	844.30	844.30
11/12/2026	110716	UKG-OCT	I1008008633	600.8011.2311	EQUIPMENT RENTAL	844.30	844.30
11/12/2026	110716	UKG-OCT	I1008008633	610.8121.2311	EQUIPMENT RENTAL	844.30	844.30
11/12/2026	110716	UKG-OCT	I1008008633	640.8305.2311	EQUIPMENT RENTAL	844.30	844.30
11/12/2026	110716	UKG-OCT	I1008008633	010.6201.2311	EQUIPMENT RENTAL	633.23	633.23
11/12/2026	110716	UKG-OCT	I1008008633	010.6401.2311	EQUIPMENT RENTAL	211.07	211.07
Total KRONOS SAASHR INC:							4,221.50
LANDFILL OF NORTH IOWA							
11/12/2026	110717	LANDFILL OCT 2026	39846	640.8301.2570	LANDFILL USE CHARG	25,146.20	25,146.20
11/12/2026	110717	HIGHLAND LANDFILL EX	39852	650.8906.3990	MISCELLANEOUS EXP	178.22	178.22
11/12/2026	110717	LANDFILL CHARGES	39853	010.1901.3035	OTHER SUPPLIES	19.00	19.00
11/12/2026	110717	LANDFILL TV OCT 2026	39857	640.8301.2570	LANDFILL USE CHARG	221.00	221.00
Total LANDFILL OF NORTH IOWA:							25,564.42
LET'S CAMP							
11/12/2026	110718	CAMPGROUND REGISTR	INV26140	020.4410.3130	CAMPGROUND SUPPL	84.00	84.00
Total LET'S CAMP:							84.00
LIFE-ASSIST INC							
11/12/2026	110719	EMS SUPPLIES	2238687	660.1509.3070	MEDICAL SUPPLIES	354.68	354.68
11/12/2026	110719	EMS SUPPLIES	2240422	660.1509.3070	MEDICAL SUPPLIES	535.48	535.48
Total LIFE-ASSIST INC:							890.16
MACQUEEN EQUIPMENT INC							
11/12/2026	110720	CAR 3 BUILD	17782	015.1103.4010	CAPITAL OUTLAY	12,732.23	12,732.23
Total MACQUEEN EQUIPMENT INC:							12,732.23
MASON CITY POWERSPORTS							
11/12/2026	110721	OIL/FILTER	129894	010.2990.3044	M/E SUPPLIES	54.99	54.99

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Total MASON CITY POWERSPORTS:							54.99
MASON CITY PUBLIC UTILITIES							
11/12/2026	110722	UTILITIES-HIGHLAND	348-5660-22	650.8904.3110	MAINTENANCE MATER	3,355.46	3,355.46
11/12/2026	110722	UTILITIES-HIGHLAND	348-5670-18	650.8904.3110	MAINTENANCE MATER	560.10	560.10
Total MASON CITY PUBLIC UTILITIES:							3,915.56
MASON CITY RENTALS							
11/12/2026	110723	FRESNO STORM SEWER	202225	110.2105.2311	EQUIPMENT RENTAL	197.29	197.29
Total MASON CITY RENTALS:							197.29
MASON CITY YMCA							
11/12/2026	110724	BUS SUBSIDY	SUGAR PLU	040.4222.2673	TRANSIT SUBSIDY	50.00	50.00
Total MASON CITY YMCA:							50.00
MENARDS							
11/12/2026	110725	GRASS SEED	63682 09252	040.4203.2190	REPAIRS AND MAINTE	64.99	64.99
11/12/2026	110725	GARAGE DOOR PARTS	65749	110.2109.2190	REPAIRS AND MAINTE	192.00	192.00
11/12/2026	110725	BUTTON HANDLE	65766	620.8125.4610	STORM SEWERS	57.98	57.98
11/12/2026	110725	FLUORSCT SPARYPAINT	65922	070.4504.3310	TOOLS AND SUPPLIES	21.82	21.82
11/12/2026	110725	CUSOTIDAL SUPPLIES	66230	040.4215.2190	REPAIRS AND MAINTE	90.92	90.92
11/12/2026	110725	CERAMIC STUDIO SUPP	66230	040.4215.3019	OFFICE SUPPLIES	10.96	10.96
11/12/2026	110725	FILTERS FOR DEHUMIDI	66230	040.4215.2190	REPAIRS AND MAINTE	153.83	153.83
11/12/2026	110725	HIGHLAND MOTOR SHO	66241	650.8908.3044	M/E SUPPLIES	130.98	130.98
11/12/2026	110725	HIGHLAND CLUBHOUSE	66241	650.8906.3035	OTHER SUPPLIES	10.77	10.77
11/12/2026	110725	LAUNDRY & KITCHEN SU	66367	660.1507.3060	SUPPLIES & LAUNDRY	72.59	72.59
Total MENARDS:							806.84
MERCYONE NORTH IOWA MEDICAL CENTER							
11/12/2026	110726	MCFD LINEN 9.2026	M01044297	660.1507.3060	SUPPLIES & LAUNDRY	21.65	21.65
11/12/2026	110726	MCFD LINEN 10.2026	M01044754	660.1507.3060	SUPPLIES & LAUNDRY	22.22	22.22
11/12/2026	110726	LINENS	M01044755	010.1103.3060	SUPPLIES & LAUNDRY	180.11	180.11
Total MERCYONE NORTH IOWA MEDICAL CENTER:							223.98
MORRISON, ROBERT							
11/12/2026	110727	OVERPMT: 943 9TH ST N	336-1470-02	600.8011.5510	REFUND	19.13	19.13
11/12/2026	110727	OVERPMT: 943 9TH ST N	336-1470-02	610.8121.5510	REFUND	15.47	15.47
11/12/2026	110727	OVERPMT: 943 9TH ST N	336-1470-02	620.8125.5510	REFUND	3.01	3.01
11/12/2026	110727	OVERPMT: 943 9TH ST N	336-1470-02	640.8305.5510	REFUND	14.24	14.24
11/12/2026	110727	OVERPMT: 943 9TH ST N	336-1470-02	600.8013.2541	WATER SERVICE EXCI	1.15	1.15
Total MORRISON, ROBERT:							53.00
MUNICIPAL FIRE AND POLICE							
11/12/2026	110728	CITY SHARE 11/13/26	11/13/2026	114.1101.5661	PAYMENT TO MFPRSI	34,269.11	34,269.11
11/12/2026	110728	CITY SHARE 11/13/26	11/13/2026	116.1501.5661	PAYMENT TO MFPRSI	42,380.76	42,380.76
11/12/2026	110728	CITY SHARE 11/13/26	11/13/2026	660.1507.5661	PAYMENT TO MFPRSI	12,403.99	12,403.99
Total MUNICIPAL FIRE AND POLICE:							89,053.86

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MUNICIPAL SUPPLY COMPANY							
11/12/2026	110729	HSP REPAIRS	0991619-IN	600.8001.2190	REPAIRS AND MAINTE	1,645.44	1,645.44
Total MUNICIPAL SUPPLY COMPANY:							1,645.44
NAPA AUTO PARTS							
11/12/2026	110730	AIR FRESHNERS, PENTA	503580	600.8042.3590	MATERIAL	120.16	120.16
11/12/2026	110730	FILTERS AND SUPPLIES	503581	110.2107.3044	M/E SUPPLIES	439.76	439.76
11/12/2026	110730	WIRE	503732	110.2107.3044	M/E SUPPLIES	130.80	130.80
11/12/2026	110730	PRIMARY WIRE	503738	110.2107.3044	M/E SUPPLIES	134.74	134.74
11/12/2026	110730	SPRAY PAINT	503772	820.9601.3260	SHOP SUPPLIES	39.66	39.66
11/12/2026	110730	LOOM	503803	110.2107.3044	M/E SUPPLIES	97.51	97.51
11/12/2026	110730	PAINT	503813	820.9601.3260	SHOP SUPPLIES	246.78	246.78
11/12/2026	110730	OIL FILTER	503832	110.2107.3044	M/E SUPPLIES	43.10	43.10
11/12/2026	110730	MARKER LIGHT	504201	610.8121.3044	M/E SUPPLIES	14.68	14.68
11/12/2026	110730	STOOL	504842	820.9601.3310	TOOLS AND SUPPLIES	171.50	171.50
Total NAPA AUTO PARTS:							1,438.69
NASSCO INC							
11/12/2026	110731	PAPER TOWELS, TP, COP	6781721	600.8042.3590	MATERIAL	694.57	694.57
11/12/2026	110731	ARENA CLEANING SUPP	6784809	670.8923.3035	OTHER SUPPLIES	169.05	169.05
Total NASSCO INC:							863.62
NIACC							
11/12/2026	110732	MCI TRAINING CEHS	10623	660.1507.2080	EDUCATION AND TRAI	40.00	40.00
Total NIACC:							40.00
NORTH CENTRAL INTERNATIONAL							
11/12/2026	110733	ELECTRICAL HARNESS	R223004950:	110.2107.2140	M/E REPAIRS	539.49	539.49
11/12/2026	110733	VALVE	X223024600:	610.8121.2140	M/E REPAIRS	338.62	338.62
11/12/2026	110733	CREDIT BRAKE DRUM	X223024617:	110.2107.3044	M/E SUPPLIES	90.00-	90.00-
11/12/2026	110733	DOOR LATCH 91	X223024658:	640.8305.3044	M/E SUPPLIES	133.07	133.07
Total NORTH CENTRAL INTERNATIONAL:							921.18
NORTH CENTRAL MECHANICAL SVC							
11/12/2026	110734	HVAC WORK	W40998	610.8121.2190	REPAIRS AND MAINTE	123.92	123.92
Total NORTH CENTRAL MECHANICAL SVC:							123.92
NORTH IOWA COLLISION CENTER							
11/12/2026	110735	DUMP TRUCK DOOR REP	29443	610.8121.2140	M/E REPAIRS	873.50	873.50
Total NORTH IOWA COLLISION CENTER:							873.50
OTT,RICHARD J							
11/12/2026	110736	PER DIEM-IAI CONF	11/2-11/4/202	010.1101.2080	EDUCATION AND TRAI	220.00	220.00
Total OTT,RICHARD J:							220.00
OVERHEAD DOOR CO OF MASON CITY							
11/12/2026	110737	GARAGE DOOR REPAIR	177109-000	610.8121.2190	REPAIRS AND MAINTE	423.30	423.30

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Total OVERHEAD DOOR CO OF MASON CITY:							423.30
PETRO BLEND CORP							
11/12/2026	110738	DEF	207834	820.9601.3260	SHOP SUPPLIES	134.00	134.00
11/12/2026	110738	OIL SYNTHETIC	207842	820.9601.3260	SHOP SUPPLIES	2,182.80	2,182.80
Total PETRO BLEND CORP:							2,316.80
PHILLIPS, ELLA							
11/12/2026	110739	APA MRBSHP/IA CHAPTE	10/1/2026-9/	010.5401.2030	DUES & PUBLICATION	398.40	398.40
Total PHILLIPS, ELLA:							398.40
PIERCE, JUANITA							
11/12/2026	110740	MAILBOX	908 9TH ST	640.8305.3990	MISCELLANEOUS EXP	50.00	50.00
Total PIERCE, JUANITA:							50.00
PMI PROS INC							
11/12/2026	110741	SB MALL WEBSITE 12/3-1	18840	680.7537.2740	PROFESSIONAL SERV	59.00	59.00
Total PMI PROS INC:							59.00
PRITCHARD'S LAKE CHEVROLET							
11/12/2026	110742	COLORADO OIL CHANGE	921098	050.2804.3110	MAINTENANCE MATER	78.46	78.46
Total PRITCHARD'S LAKE CHEVROLET:							78.46
REAPER TREE SERVICE							
11/12/2026	110743	GROUND 5 STUMPS -RE	10302026	015.2101.4860	TREES	900.00	900.00
Total REAPER TREE SERVICE:							900.00
RINK-TEC INTERNATIONAL INC							
11/12/2026	110744	ARENA REPAIRS AND MA	6755	670.8923.2150	BUILDING REPAIRS AN	5,000.00	5,000.00
Total RINK-TEC INTERNATIONAL INC:							5,000.00
RITE WAY LAWN SERVICE							
11/12/2026	110745	CITIZEN WEED/MOWING	4330	010.1911.2050	CONTRACT LABOR	270.00	270.00
11/12/2026	110745	CITIZEN WEED/MOWING	4337	010.1911.2050	CONTRACT LABOR	180.00	180.00
Total RITE WAY LAWN SERVICE:							450.00
RIVER CITY AUTO SUPPLY							
11/12/2026	110746	BALL JOINT	017377	610.8121.2140	M/E REPAIRS	48.80	48.80
11/12/2026	110746	WIPER BLADES	018290	610.8121.3044	M/E SUPPLIES	25.46	25.46
Total RIVER CITY AUTO SUPPLY:							74.26
RIVER CITY COMMUNICATIONS							
11/12/2026	110747	CEMETERY PHONES	12421	070.4501.2040	PHONE EXPENSE	49.00	49.00
11/12/2026	110747	WATER REC PHONES	12421	610.8121.2040	PHONE EXPENSE	147.00	147.00
Total RIVER CITY COMMUNICATIONS:							196.00

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ROTO-ROOTER							
11/12/2026	110748	SB MALL DRAIN REPAIR	51233	680.7537.2740	PROFESSIONAL SERV	120.00	120.00
11/12/2026	110748	UNCLOGGED TOILET	51242	680.7537.2740	PROFESSIONAL SERV	200.00	200.00
Total ROTO-ROOTER:							320.00
RSM US LLP							
11/12/2026	110749	MCI-MITS MONTHLY FEE	CI-11630045	015.6900.4060	OFFICE EQUIPMENT	7,151.87	7,151.87
Total RSM US LLP:							7,151.87
SAINCI, KATHERINE							
11/12/2026	110750	PARA RECERT APP FEE	2114373	660.1507.2080	EDUCATION AND TRAI	5.00	5.00
Total SAINCI, KATHERINE:							5.00
SANKEY, JENNIFER							
11/12/2026	110751	FUEL	10292026	010.1101.2100	INVESTIGATION FUND	54.95	54.95
Total SANKEY, JENNIFER:							54.95
SCHILLING SUPPLY COMPANY							
11/12/2026	110752	SAFETY GLASSES	1071480-01	600.8042.3590	MATERIAL	15.98	15.98
Total SCHILLING SUPPLY COMPANY:							15.98
SJE							
11/12/2026	110753	EDR REPAIR	CD99627945	600.8001.2190	REPAIRS AND MAINTE	4,960.48	4,960.48
Total SJE:							4,960.48
SKYBLUE SOLUTIONS							
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1501.3035	OTHER SUPPLIES	101.77	101.77
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	600.8011.2110	COMPUTER EXPENSE	20.26	20.26
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6201.2740	PROFESSIONAL SERV	34.96	34.96
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6201.2740	PROFESSIONAL SERV	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6204.3019	OFFICE SUPPLIES	5.07	5.07
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6401.2740	PROFESSIONAL SERV	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6101.2040	PHONE EXPENSE	5.07	5.07
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6105.2740	PROFESSIONAL SERV	15.20	15.20
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.2601.2740	PROFESSIONAL SERV	50.65	50.65
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6900.3990	MISCELLANEOUS EXP	20.26	20.26
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.5401.2740	PROFESSIONAL SERV	25.33	25.33
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1701.2740	PROFESSIONAL SERV	5.07	5.07
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1904.3019	OFFICE SUPPLIES	5.07	5.07
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1907.2740	PROFESSIONAL SERV	5.07	5.07
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1101.2110	COMPUTER EXPENSE	207.68	207.68
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.3401.2040	PHONE EXPENSE	5.07	5.07
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.6101.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	020.4401.2040	PHONE EXPENSE	30.39	30.39
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1911.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1901.3035	OTHER SUPPLIES	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	650.8901.2040	PHONE EXPENSE	15.20	15.20
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	600.8001.2040	PHONE EXPENSE	35.46	35.46
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	110.2105.2040	PHONE EXPENSE	40.52	40.52
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	610.8121.2040	PHONE EXPENSE	25.33	25.33
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.1901.2040	PHONE EXPENSE	5.07	5.07

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	010.3900.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	070.4501.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 10/01-10/31/20	10937174	040.4211.3990	MISCELLANEOUS EXP	50.65	50.65
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1701.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1911.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1701.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1701.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.3802.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	080.5801.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6101.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6101.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6105.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6105.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6201.2040	PHONE EXPENSE	12.76	12.76
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6204.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6204.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6204.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6206.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6206.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.5401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1911.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1901.3035	OTHER SUPPLIES	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.5401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.1911.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.5401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	600.8011.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	600.8011.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	600.8011.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6110.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY OCT CHAR	10937174	010.6110.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	PHONE-LIBRARY	10937174	030.4101.2040	PHONE EXPENSE	82.28	82.28
11/12/2026	110754	PHONE-MUSEUM	10937174	040.4202.2040	PHONE EXPENSE	44.14	44.14
11/12/2026	110754	PHONE-AC	10937174	010.1901.2040	PHONE EXPENSE	84.78	84.78
11/12/2026	110754	PHONE-RECREATION	10937174	020.4401.2040	PHONE EXPENSE	282.25	282.25
11/12/2026	110754	PHONE/FIBER INTERNET	10937174	600.8001.2040	PHONE EXPENSE	82.28	82.28
11/12/2026	110754	PHONE-FIRE	10937174	010.1502.2040	PHONE EXPENSE	399.04	399.04
11/12/2026	110754	PHONE-STREET	10937174	110.2105.2040	PHONE EXPENSE	41.14	41.14
11/12/2026	110754	PHONE-POOL	10937174	020.4490.2040	PHONE EXPENSE	88.28	88.28
11/12/2026	110754	PHONE-CAMPGROUNDS	10937174	020.4410.2040	PHONE EXPENSE	41.14	41.14
11/12/2026	110754	PHONE-HANFORD BALL	10937174	020.4401.2040	PHONE EXPENSE	43.64	43.64
11/12/2026	110754	PHONE-AIRPORT	10937174	050.2801.2040	PHONE EXPENSE	131.45	131.45
11/12/2026	110754	INTERNET-AIRPORT	10937174	050.2801.2040	PHONE EXPENSE	268.48	268.48
11/12/2026	110754	PHONE-CEMETERY	10937174	070.4501.2040	PHONE EXPENSE	46.61	46.61
11/12/2026	110754	VLAN-BIKE PARK	10937174	020.4304.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER RECLAMAT	10937174	610.8121.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-ANIMAL SHELTER	10937174	010.1901.2040	PHONE EXPENSE	241.33	241.33

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110754	VLAN-WATER REC	10937174	610.8121.2040	PHONE EXPENSE	127.73	127.73
11/12/2026	110754	VLAN-WATER SUPPLY	10937174	600.8001.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-FIRE	10937174	015.6900.4060	OFFICE EQUIPMENT	241.33	241.33
11/12/2026	110754	VLAN-AIRPORT	10937174	050.2801.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER SUPPLY W	10937174	600.8001.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER SUPPLY S	10937174	600.8001.2040	PHONE EXPENSE	508.55	508.55
11/12/2026	110754	VLAN-WATER REC	10937174	610.8121.2040	PHONE EXPENSE	275.54	275.54
11/12/2026	110754	VLAN-WATER REC-INSTA	10937174	610.8121.2040	PHONE EXPENSE	420.00	420.00
11/12/2026	110754	VLAN-PUBLIC WORKS	10937174	110.2105.2040	PHONE EXPENSE	508.55	508.55
11/12/2026	110754	VLAN-PUBLIC WORKS-IN	10937174	110.2105.2040	PHONE EXPENSE	199.90	199.90
11/12/2026	110754	SB MALL INTERNET-THE	10937174	680.8924.3990	MISCELLANEOUS EXP	99.95	99.95
11/12/2026	110754	SB MALL PHONE	10937174	680.7537.2040	PHONE EXPENSE	8.67	8.67
11/12/2026	110754	INSTATE CONNECTION F	10937174	010.6900.2040	PHONE EXPENSE	1.99	1.99
11/12/2026	110754	PHONE-MULTI-PURPOSE	10937174	670.8921.2040	PHONE EXPENSE	553.97	553.97
11/12/2026	110754	VLANS FED WATER TOW	10937174	600.8001.2040	PHONE EXPENSE	99.95	99.95
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1701.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1911.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1701.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1701.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.3802.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	080.5801.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6101.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6101.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6105.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6105.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6201.2040	PHONE EXPENSE	12.76	12.76
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6201.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6204.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6204.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6204.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6206.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6206.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.5401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.2601.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1911.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1901.3035	OTHER SUPPLIES	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.5401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.1911.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.5401.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	600.8011.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	600.8011.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	600.8011.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6110.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	T1 MONTHLY NOV CHAR	10942948	010.6110.2040	PHONE EXPENSE	12.74	12.74
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1501.3035	OTHER SUPPLIES	101.77	101.77
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	600.8011.2110	COMPUTER EXPENSE	20.26	20.26
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6201.2740	PROFESSIONAL SERV	34.96	34.96
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6201.2740	PROFESSIONAL SERV	10.13	10.13

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6204.3019	OFFICE SUPPLIES	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6401.2740	PROFESSIONAL SERV	10.13	10.13
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6101.2040	PHONE EXPENSE	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6105.2740	PROFESSIONAL SERV	15.20	15.20
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.2601.2740	PROFESSIONAL SERV	50.65	50.65
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6900.3990	MISCELLANEOUS EXP	20.26	20.26
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.5401.2740	PROFESSIONAL SERV	25.33	25.33
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1701.2740	PROFESSIONAL SERV	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1904.3019	OFFICE SUPPLIES	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1907.2740	PROFESSIONAL SERV	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1101.2110	COMPUTER EXPENSE	207.68	207.68
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.3401.2040	PHONE EXPENSE	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.6101.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	020.4401.2040	PHONE EXPENSE	30.39	30.39
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1911.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1901.3035	OTHER SUPPLIES	10.13	10.13
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	650.8901.2040	PHONE EXPENSE	15.20	15.20
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	600.8001.2040	PHONE EXPENSE	35.46	35.46
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	110.2105.2040	PHONE EXPENSE	40.52	40.52
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	610.8121.2040	PHONE EXPENSE	25.33	25.33
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.1901.2040	PHONE EXPENSE	5.07	5.07
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	010.3900.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	070.4501.2040	PHONE EXPENSE	10.13	10.13
11/12/2026	110754	INTERNET 11/01-11/30/20	10942948	040.4211.3990	MISCELLANEOUS EXP	50.65	50.65
11/12/2026	110754	PHONE-LIBRARY	10942948	030.4101.2040	PHONE EXPENSE	82.28	82.28
11/12/2026	110754	PHONE-MUSEUM	10942948	040.4202.2040	PHONE EXPENSE	44.14	44.14
11/12/2026	110754	PHONE-AC	10942948	010.1901.2040	PHONE EXPENSE	84.78	84.78
11/12/2026	110754	PHONE-RECREATION	10942948	020.4401.2040	PHONE EXPENSE	213.00	213.00
11/12/2026	110754	PHONE/FIBER INTERNET	10942948	600.8001.2040	PHONE EXPENSE	82.28	82.28
11/12/2026	110754	PHONE-FIRE	10942948	010.1502.2040	PHONE EXPENSE	399.04	399.04
11/12/2026	110754	PHONE-STREET	10942948	110.2105.2040	PHONE EXPENSE	41.14	41.14
11/12/2026	110754	PHONE-POOL	10942948	020.4490.2040	PHONE EXPENSE	88.28	88.28
11/12/2026	110754	PHONE-CAMPGROUNDS	10942948	020.4410.2040	PHONE EXPENSE	41.14	41.14
11/12/2026	110754	PHONE-HANFORD BALL	10942948	020.4401.2040	PHONE EXPENSE	43.64	43.64
11/12/2026	110754	PHONE-AIRPORT	10942948	050.2801.2040	PHONE EXPENSE	131.45	131.45
11/12/2026	110754	INTERNET-AIRPORT	10942948	050.2801.2040	PHONE EXPENSE	268.48	268.48
11/12/2026	110754	PHONE-CEMETERY	10942948	070.4501.2040	PHONE EXPENSE	46.14	46.14
11/12/2026	110754	VLAN-BIKE PARK	10942948	020.4304.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER RECLAMAT	10942948	610.8121.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-ANIMAL SHELTER	10942948	010.1901.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER REC	10942948	610.8121.2040	PHONE EXPENSE	127.73	127.73
11/12/2026	110754	VLAN-WATER SUPPLY	10942948	600.8001.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-FIRE	10942948	015.6900.4060	OFFICE EQUIPMENT	241.33	241.33
11/12/2026	110754	VLAN-AIRPORT	10942948	050.2801.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER SUPPLY W	10942948	600.8001.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER SUPPLY S	10942948	600.8001.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	VLAN-WATER REC	10942948	610.8121.2040	PHONE EXPENSE	127.73	127.73
11/12/2026	110754	VLAN-PUBLIC WORKS	10942948	110.2105.2040	PHONE EXPENSE	241.33	241.33
11/12/2026	110754	SB MALL INTERNET-THE	10942948	680.8924.3990	MISCELLANEOUS EXP	99.95	99.95
11/12/2026	110754	SB MALL PHONE	10942948	680.7537.2040	PHONE EXPENSE	9.29	9.29
11/12/2026	110754	INSTATE CONNECTION F	10942948	010.6900.2040	PHONE EXPENSE	1.99	1.99
11/12/2026	110754	PHONE-MULTI-PURPOSE	10942948	670.8921.2040	PHONE EXPENSE	553.98	553.98
Total SKYBLUE SOLUTIONS:							13,316.45
SNAP ON TOOLS							
11/12/2026	110755	AIR IMPACT	10012611399	640.8305.3990	MISCELLANEOUS EXP	1,130.00	1,130.00

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
11/12/2026	110755	WRENCH SUPPORT STA	10212611448	110.2115.3310	TOOLS AND SUPPLIES	261.00	261.00
Total SNAP ON TOOLS:							1,391.00
STAAB CONSTRUCTION CORPORATION							
11/12/2026	110756	PLANT IMPROVMENTS	PAY 6 10282	613.8125.4690	NUTRIENT REDUCTIO	1,071,967.37	1,071,967.37
Total STAAB CONSTRUCTION CORPORATION:							1,071,967.37
STELLAR TRUCK & TRAILER							
11/12/2026	110757	BEACON LIGHT	57537	110.2107.3044	M/E SUPPLIES	41.53	41.53
11/12/2026	110757	MARKER LIGHT	57562	110.2107.3044	M/E SUPPLIES	11.20	11.20
11/12/2026	110757	WIRING 57	57574	110.2107.3044	M/E SUPPLIES	14.62	14.62
11/12/2026	110757	D RINGS FOR TRUCKS	57660	110.2107.3044	M/E SUPPLIES	133.31	133.31
Total STELLAR TRUCK & TRAILER:							200.66
SUPREME SERVICES							
11/12/2026	110758	HIGHLAND KITCHEN CLE	2259	650.8906.3990	MISCELLANEOUS EXP	850.00	850.00
Total SUPREME SERVICES:							850.00
TELEFLEX LLC							
11/12/2026	110759	EMS SUPPLIES	9512432046	660.1509.3070	MEDICAL SUPPLIES	665.00	665.00
Total TELEFLEX LLC:							665.00
TITAN MACHINERY							
11/12/2026	110760	RIDE CONTROL INSPECT	SO0396923-	110.2107.2140	M/E REPAIRS	812.25	812.25
Total TITAN MACHINERY:							812.25
TREVIPAY							
11/12/2026	110761	MISC. SUPPLIES	46335328	010.5401.3990	MISCELLANEOUS EXP	17.99	17.99
11/12/2026	110761	SALES TAX EXEMPT	46335328	010.5401.3990	MISCELLANEOUS EXP	1.02-	1.02-
11/12/2026	110761	MISC. SUPPLIES	E2A1938A	010.5401.3019	OFFICE SUPPLIES	15.89	15.89
11/12/2026	110761	SALES TAX EXEMPT	E2A1938A	010.5401.3019	OFFICE SUPPLIES	.90-	.90-
Total TREVIPAY:							31.96
TRUCK CENTER COMPANIES							
11/12/2026	110762	POWER STEERING 92	R223004960:	640.8305.2140	M/E REPAIRS	4,578.00	4,578.00
11/12/2026	110762	TRUCK ELECTRICAL REP	RA30003668	610.8121.2140	M/E REPAIRS	1,419.07	1,419.07
Total TRUCK CENTER COMPANIES:							5,997.07
U S METALCRAFT INC							
11/12/2026	110763	VASE - JOANN TREANOR	293845	070.4501.3330	VASES & DECORATIO	142.68	142.68
Total U S METALCRAFT INC:							142.68
URSIDAE MECHANICAL LLC							
11/12/2026	110764	LIFT STATION REPAIR	1973	010.1103.2150	BUILDING REPAIRS AN	383.50	383.50
11/12/2026	110764	WATER FLOW VALVE	1974	010.1103.2150	BUILDING REPAIRS AN	195.00	195.00
Total URSIDAE MECHANICAL LLC:							578.50

Check Issue Date	Check Number	Description	Invoice Number	GL Acct	GL Acct Title	Invoice Amount	Check Amount
USA BLUEBOOK							
11/12/2026	110765	LAB SUPPLIES	INV0120313	610.8121.3070	LABORATORY SUPPLI	843.09	843.09
Total USA BLUEBOOK:							843.09
UTILITY EQUIPMENT COMPANY							
11/12/2026	110766	ROAD BOX PARTS, HYD	20063960-00	600.8042.3590	MATERIAL	2,109.44	2,109.44
11/12/2026	110766	MANHOLE HOOKS	20064341-00	600.8042.3590	MATERIAL	120.70	120.70
11/12/2026	110766	HOODS, FRAMES, GRAT	20064368-00	620.8125.2190	REPAIRS AND MAINTE	1,655.80	1,655.80
11/12/2026	110766	PRO RINGS, ADHESIVE	20064425-00	600.8042.3590	MATERIAL	672.80	672.80
Total UTILITY EQUIPMENT COMPANY:							4,558.74
VAN STEENHUYSE, STEVEN							
11/12/2026	110767	LODGING	10/27-10/30/	010.5401.2060	TRAVEL AND CONFER	789.06	789.06
11/12/2026	110767	FUEL	10/27-10/30/	010.5401.2060	TRAVEL AND CONFER	53.91	53.91
11/12/2026	110767	MEALS	10/27-10/30/	010.5401.2060	TRAVEL AND CONFER	59.16	59.16
Total VAN STEENHUYSE, STEVEN:							902.13
VESTIS							
11/12/2026	110768	RUGS	6340621242	010.6501.3060	SUPPLIES & LAUNDRY	82.98	82.98
11/12/2026	110769	UNIFORMS & RUGS	6340622730	110.2105.3060	SUPPLIES & LAUNDRY	119.46	119.46
11/12/2026	110768	UNIFORMS & SHOP TOW	6340622731	820.9601.3260	SHOP SUPPLIES	122.78	122.78
11/12/2026	110768	UNIFORMS	6340622732	600.8012.2410	UNIFORM RENTAL	99.51	99.51
11/12/2026	110768	UNIFORMS	6340622733	640.8305.2410	UNIFORM RENTAL	86.80	86.80
11/12/2026	110768	UNIFORMS & RUGS	6340623582	610.8121.3060	SUPPLIES & LAUNDRY	226.97	226.97
11/12/2026	110768	UNIFORMS	6340623586	600.8001.3060	SUPPLIES & LAUNDRY	200.28	200.28
11/12/2026	110768	HIGHLAND MOTOR SHO	6340624543	650.8908.3044	M/E SUPPLIES	26.12	26.12
11/12/2026	110768	UNIFORMS & RUGS	6340625371	110.2105.3060	SUPPLIES & LAUNDRY	174.85	174.85
11/12/2026	110768	UNIFORMS	6340625372	820.9601.3260	SHOP SUPPLIES	119.57	119.57
11/12/2026	110768	UNIFORMS	6340625373	600.8012.2410	UNIFORM RENTAL	93.09	93.09
11/12/2026	110768	UNIFORMS	6340625374	640.8305.2410	UNIFORM RENTAL	86.80	86.80
Total VESTIS:							1,439.21
WALLACE HOLLAND KASTLER							
11/12/2026	110770	26-27 SANITARY SEWER	59469	613.8125.4530	COLLECTION SYSTEM	9,278.28	9,278.28
11/12/2026	110770	25-26 SANITARY SEWER	59470	613.8125.4530	COLLECTION SYSTEM	2,864.12	2,864.12
Total WALLACE HOLLAND KASTLER:							12,142.40
WASTE INNOVATIONS SYSTEMS INC							
11/12/2026	110771	WIS SYSTEMS	INV-0681	640.8305.4040	MOTOR EQUIPMENT	20,400.00	20,400.00
Total WASTE INNOVATIONS SYSTEMS INC:							20,400.00
ZIEGLER							
11/12/2026	110772	CYLINDAR SEAL	IN002635557	110.2107.3044	M/E SUPPLIES	27.36	27.36
11/12/2026	110772	BACK UP ALARM 62	IN002637364	110.2107.3044	M/E SUPPLIES	370.99	370.99
Total ZIEGLER:							398.35
Grand Totals:							1,529,251.49

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

Dated: _____

Approved by: _____

_____

_____

Council Agenda Item 4

The City of Mason City IOWA

CLERK DEPARTMENT

Memorandum

To: Mayor and Council

From: City Administrator

Date: November 17, 2026

RE: Permits

Recommendation:

The Police Department and Fire Department have reviewed the applications listed below. The following permits/renewals are submitted for approval.

Rib Crib 455 Tiffany Drive	Class C Retail, Outdoor Service, Catering Privilege
Columbia Club 551 S Taft	Class C Retail
L.D.'s Filling Station 620 12th Street NE	Class C Retail, Outdoor Service
Historic Park Inn 15 West State Street	Class C Retail, Catering, Outdoor Service

Council Action Requested:

Approve recommendation.

/s/Aaron Burnett

Reviewed and Recommend Approval

Council Agenda Item 5

The City of Mason City IOWA

FINANCE DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Cole Bockelmann, Finance Director

Date: November 11, 2026

RE: August 2026 Financial Report

Staff completed the monthly financials for August 2026 and have attached these documents for review.

The City's cash overall cash balance decreased in August by $4.411 million from $53,173,587.89 to $48,761,783.87. This decrease can primarily be attributed to expenses for capital projects including a loan disbursement for the RCR/Hotel Development Agreement, and pay applications for the WRF Project, 19th St. SW Project, Penn Ave Rehab Project, and 12th St NW Turn Lane Project.

As noted in last month's report, expenditures in the General Fund and Employee Retirement Funds will significantly outpace revenue for the early portion of FY2027 due to the timing of property tax receipts (October and April). The Recreation (020). Library (030), and Employee Retirement (112) have dipped to negative fund balances but are supported through a very strong amount of cash on hand.

The Road Use and Utility Funds (Water, Sewer, Storm Sewer, and Sanitation) continue to perform well and have increasing fund balances. These will also fluctuate throughout the fiscal year as payments to capital projects are made and budgeted transfers are completed.

We are still waiting on our final HOME Grant disbursement to balance the ARPA Fund (315). The Sewer Capital Projects Fund (613) once again has a negative fund balance, which is solely due to the delay between pay applications and SRF Loan drawdowns. The Arena Fund (670) also has a negative balance, but should rebound as we approach fall/winter when it is most utilized.

Attachments:
Month-to-Date
Year-to-Date Treasurer's Report
August 2026 Revenue/Expenses Compared to Budget Report

Cole Bockelmann, Finance Director

Reviewed and Recommend Approval

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURER'S REPORT
August 31, 2026

FUND	8/1/2026 BEGINNING CASH BALANCE	M-T-D REVENUES	M-T-D EXPENDITURES	8/31/2026 ENDING CASH BALANCE
010-GENERAL FUND	5,618,843.47	317,512.15	1,103,473.52	4,832,882.10
015- GENERAL- CAPITAL IMPROVMNT	2,343,116.38	24,735.41	258,714.31	2,109,137.48
020- RECREATION	177,634.68	66,261.42	250,475.33	(6,579.23)
030- LIBRARY	29,705.74	4,178.34	127,487.15	(93,603.07)
040- MUSEUM	190,529.63	11,523.73	54,432.33	147,621.03
050- AIRPORT	720,944.24	37,009.86	117,877.96	640,076.14
070- CEMETERY	42,757.76	25,346.73	43,476.07	24,628.42
080-CITY TRANSIT	538,236.08	35,279.05	151,252.50	422,262.63
090- TORT LIABILITY	414,116.79	2,026.77	-	416,143.56
110- ROAD USE TAX	1,848,451.15	405,592.51	276,221.85	1,977,821.81
112- EMPLOYEE RETIREMENT	(60,774.29)	1,976.37	67,706.31	(126,504.23)
114- POLICE RETIREMENT	868,666.84	2,111.97	67,936.03	802,842.78
116- FIRE RETIREMENT	1,005,035.38	1,394.62	48,080.91	958,349.09
117- 411 MEDICAL COST	735,014.49	1,050.91	-	736,065.40
119- EMERGENCY LEVY	-			-
120- HOTEL/MOTEL TAX	100,660.05	43,155.38	64,166.66	79,648.77
121- LOCAL OPTION SALES & SRVC	18,517.21	594,390.96	158,603.59	454,304.58
127- FOREST PARK TIF	946.29	-	-	946.29
130- UNIFIED TIF	36,880.63	1,011.81	-	37,892.44
131- DOWNTOWN REINVESTMENT TIF	9,423.01	181.44	-	9,604.45
132- SOUTHSIDE GATEWAY TIF	134,274.12	-	-	134,274.12
142- CITY ADMINISTERED GRANTS	46,731.28	18,311.87	1,903.02	63,140.13
147- HOUSING FUND	415,985.39	882.02	1,791.14	415,076.27
152- 22ND STREET BUYOUT	-		-	-
154-CORRIDOR REVITE PROGRAM	251,086.38	532.38	-	251,618.76
155-DOWNTOWN REVITE PROGRAM	50,810.99	6,774.39	-	57,585.38
156-BUILDING RENOV-LIFE SAFETY	335,668.20	711.72	-	336,379.92
210- DEBT SERVICE	1,262,519.45	242,469.19	98,187.00	1,406,801.64
310- RIVER CITY RENAISSANCE	4,763,079.82	35,532.46	1,011,548.03	3,787,064.25
315- ARPA CAPITAL PROJ	(11,672.74)	-	-	(11,672.74)
320- G.O. CAPITAL PROJECTS	11,551,323.08	37,030.37	1,961,604.09	9,626,749.36
325- LOSST CAPITAL PROJECTS	2,372,173.35	56,654.73	387,608.10	2,041,219.98
500- CEMETERY PERPETUAL CARE	569,441.34	1,498.00	-	570,939.34
510- LIBRARY TRUST	276,968.36	612.26	4,086.79	273,493.83
520- MUSEUM TRUST	1,271,989.88	5,524.26	-	1,277,514.14
530- SOFTBALL TRUST	(1,650.72)	5,787.61	4,018.10	118.79
535- YOUTH SOFTBALL COMPLEX	120,615.57	-	1,716.92	118,898.65
540- POLICE FORFEITURES	23,364.72	104.22	91.74	23,377.20
541- PENDING FORFEITURE	60,233.83	127.71	-	60,361.54
542- POLICE TASK FORCE	36,273.43	18,508.20	534.02	54,247.61
543- POLICE TASK FORCE EQUIP	46,592.54	1,275.08	-	47,867.62
550-REGIONAL WATERSHED COALITION	10,529.50	8,856.30	8,833.97	10,551.83
600- WATER	2,518,608.02	752,744.14	493,214.13	2,778,138.03
601- WATER DEPOSITS	74,914.57	625.03	1,350.00	74,189.60
603-WATER CAPITAL PROJECTS	4,349,789.13	9,222.89	329,765.70	4,029,246.32
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	1,010,583.06	773,482.14	453,511.53	1,330,553.67
613-SEWER CAPITAL PROJECTS	(528,419.54)	839,401.95	1,222,835.65	(911,853.24)
615- SEWER SINKING	88,528.00	88,528.00	-	177,056.00
620- STORM SEWER	782,591.51	64,351.89	41,857.51	805,085.89
630- PARKING	158,383.81	4,890.70	22,369.40	140,905.11
640- SANITATION	1,000,053.23	196,284.83	138,874.40	1,057,463.66
650- GOLF COURSE IMPROV TRUST	3,124.88	99,713.71	98,486.31	4,352.28
660- FIRE-AMBULANCE SERVICES	1,673,913.68	204,460.68	156,539.26	1,721,835.10
670- RC RENAISSANCE ARENA	9,067.06	8,669.00	49,723.93	(31,987.87)
680-SOUTHBRIDGE MALL	181,652.50	21,099.49	33,966.46	168,785.53
800- EMPLOYEE HEALTH CARE TRUST	3,460,623.22	427,809.84	607,561.58	3,280,871.48
820- INTERNAL SERVICE	74,899.16	24,158.01	21,486.54	77,570.63
840- UNEMPLOYMENT SELF-INS	90,232.30	191.32	-	90,423.62
TOTAL BALANCE	**53,173,587.89**	**5,531,565.82**	**9,943,369.84**	**48,761,783.87**

Location of Funds			Interest Rate	
First Citizens - Operating Account x3458	(1)	724,027.71	3.09%	31-Jul
First Citizens Payroll Account x1834	(2)	47,663.72	3.09%	31-Jul
First Citizens Arena Account x6157		416.68		31-Jul

First Citizens Police CC Acct x6257	13,373.90		31-Jul
First Citizens Inspection Acct x3801	14,731.43		31-Jul
First Citizens Ambulance Acct x6024	167,202.79	3.09%	31-Jul
First Citizens Golf Account x8421	97,975.70		31-Jul
First Citizens Savings- Mus *2233			30-Jun
First Citizens Checking- Mus Cr *5203			31-Jul
Cash on Hand	7,450.00		
Investment in IPAIT	4,042,965.73		30-Jun
First Citizens- CD 11/20/24 (730 days)	101,975.21	4.150%	
First Citizens- CD 11/28/24 (730 days)	100,000.00	4.150%	520
First Citizens- CD 10/8/25 (364 days)	5,000,000.00	3.920%	
First Citizens- CD 11/5/25 (364 days)	4,000,000.00	3.750%	
First Citizens- CD 12/7/25 (730 days)	250,000.00	3.750%	520
First Citizens- CD 3/4/26 (182 days)	2,000,000.00	3.910%	
First Citizens- CD 3/4/26 (364 days)	2,000,000.00	3.870%	
First Citizens- CD 4/8/26 (182 days)	4,000,000.00	4.000%	
First Citizens- CD 4/8/26 (364 days)	3,000,000.00	4.030%	
First Citizens- CD 5/6/26 (182 days)	5,000,000.00	3.970%	
First Citizens- CD 5/6/26 (364 days)	5,000,000.00	3.980%	
First Citizens- CD 5/23/26 (365 days)	94,001.00	3.850%	
First Citizens- CD 5/23/26 (549 days)	100,000.00	3.750%	
First Citizens - CD 6/3/26 (91 days)	2,000,000.00	4.000%	
Firt Citizens - CD 7/8/26 (182 days)	4,000,000.00	4.000%	
First Citizens - CD 8/10/26 (91 days)	5,000,000.00	4.10%	520
Firt Citizens - CD 8/10/26 (182 days)	2,000,000.00	4.08%	520
TOTAL CASH IN BANK	**48,761,783.87**		
(1) First Citizens General Account	2,702,153.86		
Outstanding Deposits & Checks/Wages payable	(1,978,126.15)		Balance
	724,027.71		-
(2) First Citizens Payroll Account	333,070.15		
Outstanding Deposits & Checks/Wages payable	(285,406.43)		
	47,663.72		

CITY OF MASON CITY, IOWA
MONTH TO DATE TREASURER'S REPORT
August 31, 2026

FUND	7/1/2026 BEGINNING CASH BALANCE	Y-T-D REVENUES	Y-T-D EXPENDITURES	8/31/2026 ENDING CASH BALANCE
010-GENERAL FUND	6,500,000.00	1,037,642.35	2,704,760.25	4,832,882.10
015- GENERAL- CAPITAL IMPROVMNT	985,837.88	1,487,071.72	363,772.12	2,109,137.48
020- RECREATION	301,476.23	208,946.93	517,002.39	(6,579.23)
030- LIBRARY	167,741.40	17,338.91	278,683.38	(93,603.07)
040- MUSEUM	235,567.00	20,746.46	108,692.43	147,621.03
050- AIRPORT	744,525.06	82,159.36	186,608.28	640,076.14
070- CEMETERY	68,229.13	39,833.95	83,434.66	24,628.42
080-CITY TRANSIT	583,962.70	74,233.07	235,933.14	422,262.63
090- TORT LIABILITY	407,246.68	8,896.88	-	416,143.56
110- ROAD USE TAX	1,900,197.38	732,561.49	654,937.06	1,977,821.81
112- EMPLOYEE RETIREMENT	-	8,994.14	135,498.37	(126,504.23)
114- POLICE RETIREMENT	932,292.68	6,969.23	136,419.13	802,842.78
116- FIRE RETIREMENT	1,047,307.41	4,602.07	93,560.39	958,349.09
117- 411 MEDICAL COST	747,449.48	3,568.55	14,952.63	736,065.40
119- EMERGENCY LEVY	-	-	-	-
120- HOTEL/MOTEL TAX	117,420.68	158,151.24	195,923.15	79,648.77
121- LOCAL OPTION SALES & SRVC	34,184.94	1,208,677.12	788,557.48	454,304.58
127- FOREST PARK TIF	-	946.29	-	946.29
130- UNIFIED TIF	31,494.40	6,398.04	-	37,892.44
131- DOWNTOWN REINVESTMENT TIF	4,655.90	4,948.55	-	9,604.45
132- SOUTHSIDE GATEWAY TIF	134,274.12	-	-	134,274.12
142- CITY ADMINISTERED GRANTS	33,842.68	33,268.91	3,971.46	63,140.13
147- HOUSING FUND	417,956.04	5,702.51	8,582.28	415,076.27
152- 22ND STREET BUYOUT	-	-	-	-
154-CORRIDOR REVITE PROGRAM	250,594.44	1,024.32	-	251,618.76
155-DOWNTOWN REVITE PROGRAM	44,057.84	13,527.54	-	57,585.38
156-BUILDING RENOV-LIFE SAFETY	335,010.54	1,369.38	-	336,379.92
210- DEBT SERVICE	792,879.05	736,009.59	122,087.00	1,406,801.64
310- RIVER CITY RENAISSANCE	2,690,678.31	3,443,814.55	2,347,428.61	3,787,064.25
315- ARPA CAPITAL PROJ	-	-	11,672.74	(11,672.74)
320- G.O. CAPITAL PROJECTS	9,063,183.86	3,431,322.37	2,867,756.87	9,626,749.36
325- LOSST CAPITAL PROJECTS	1,254,723.58	1,450,922.34	664,425.94	2,041,219.98
500- CEMETERY PERPETUAL CARE	569,371.34	1,568.00	-	570,939.34
510- LIBRARY TRUST	274,986.03	5,640.98	7,133.18	273,493.83
520- MUSEUM TRUST	1,267,300.01	10,214.13	-	1,277,514.14
530- SOFTBALL TRUST	228.15	8,774.15	8,883.51	118.79
535- YOUTH SOFTBALL COMPLEX	121,830.01	2,452.27	5,383.63	118,898.65
540- POLICE FORFEITURES	23,013.75	455.19	91.74	23,377.20
541- PENDING FORFEITURE	60,115.82	245.72	-	60,361.54
542- POLICE TASK FORCE	19,896.62	37,269.17	2,918.18	54,247.61
543- POLICE TASK FORCE EQUIP	46,228.79	1,638.83	-	47,867.62
550-REGIONAL WATERSHED COALITION	10,508.87	14,511.33	14,468.37	10,551.83
600- WATER	2,472,276.07	1,437,440.90	1,131,578.94	2,778,138.03
601- WATER DEPOSITS	75,184.57	2,190.03	3,185.00	74,189.60
603-WATER CAPITAL PROJECTS	4,386,468.45	17,834.00	375,056.13	4,029,246.32
605- WATER DEBT SINKING	-	-	-	-
610- SEWER	785,028.04	1,453,543.33	908,017.70	1,330,553.67
613-SEWER CAPITAL PROJECTS	11,217.43	839,423.97	1,762,494.64	(911,853.24)
615- SEWER SINKING	-	177,056.00	-	177,056.00
620- STORM SEWER	751,353.40	129,256.04	75,523.55	805,085.89
630- PARKING	164,655.51	33,080.70	56,831.10	140,905.11
640- SANITATION	947,107.53	380,466.26	270,110.13	1,057,463.66
650- GOLF COURSE IMPROV TRUST	28,599.78	185,956.13	210,203.63	4,352.28
660- FIRE-AMBULANCE SERVICES	1,661,868.10	383,866.57	323,899.57	1,721,835.10
670- RC RENAISSANCE ARENA	-	75,912.08	107,899.95	(31,987.87)
680-SOUTHBRIDGE MALL	116,075.45	122,353.52	69,643.44	168,785.53
800- EMPLOYEE HEALTH CARE TRUST	3,536,744.79	830,580.96	1,086,454.27	3,280,871.48
820- INTERNAL SERVICE	98,991.26	24,158.01	45,578.64	77,570.63
840- UNEMPLOYMENT SELF-INS	91,118.31	370.20	1,064.89	90,423.62
TOTAL BALANCE	**47,346,957.49**	**20,405,906.33**	**18,991,079.95**	**48,761,783.87**

Location of Funds			Interest Rate	
First Citizens - Operating Account x3458	(1)	724,027.71	3.09%	31-Jul
First Citizens Payroll Account x1834	(2)	47,663.72	3.09%	31-Jul
First Citizens Arena Account x6157		416.68		31-Jul

First Citizens Police CC Acct x6257	13,373.90		31-Jul
First Citizens Inspection Acct x3801	14,731.43		31-Jul
First Citizens Ambulance Acct x6024	167,202.79	3.09%	31-Jul
First Citizens Golf Account x8421	97,975.70		31-Jul
First Citizens Savings- Mus *2233			30-Jun
First Citizens Checking- Mus Cr *5203			31-Jul
Cash on Hand	7,450.00		
Investment in IPAIT	4,042,965.73		30-Jun
First Citizens- CD 11/20/24 (730 days)	101,975.21	4.150%	
First Citizens- CD 11/28/24 (730 days)	100,000.00	4.150%	520
First Citizens- CD 10/8/25 (364 days)	5,000,000.00	3.920%	
First Citizens- CD 11/5/25 (364 days)	4,000,000.00	3.750%	
First Citizens- CD 12/7/25 (730 days)	250,000.00	3.750%	520
First Citizens- CD 3/4/26 (182 days)	2,000,000.00	3.910%	
First Citizens- CD 3/4/26 (364 days)	2,000,000.00	3.870%	
First Citizens- CD 4/8/26 (182 days)	4,000,000.00	4.000%	
First Citizens- CD 4/8/26 (364 days)	3,000,000.00	4.030%	
First Citizens- CD 5/6/26 (182 days)	5,000,000.00	3.970%	
First Citizens- CD 5/6/26 (364 days)	5,000,000.00	3.980%	
First Citizens- CD 5/23/26 (365 days)	94,001.00	3.850%	
First Citizens- CD 5/23/26 (549 days)	100,000.00	3.750%	
First Citizens - CD 6/3/26 (91 days)	2,000,000.00	4.000%	
Firt Citizens - CD 7/8/26 (182 days)	4,000,000.00	4.000%	
First Citizens - CD 8/10/26 (91 days)	5,000,000.00	4.10%	520
Firt Citizens - CD 8/10/26 (182 days)	2,000,000.00	4.08%	520
TOTAL CASH IN BANK	**48,761,783.87**		
(1) First Citizens General Account	2,702,153.86		
Outstanding Deposits & Checks/Wages payable	(1,978,126.15)		Balance
	724,027.71		-
(2) First Citizens Payroll Account	333,070.15		
Outstanding Deposits & Checks/Wages payable	(285,406.43)		
	47,663.72		

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
010.0100.1001	GENERAL PROPERTY TAXES	22,995.43	103,848.42	7,658,558.76	7,554,710.34	1.4
010.0100.1002	AG LAND PROPERTY TAXES	.00	86.41	26,680.21	26,593.80	.3
010.0100.1003	MONIES & CREDITS	22,841.67	22,841.67	12,000.00	(10,841.67)	190.4
	TOTAL PROPERTY TAXES	45,837.10	126,776.50	7,697,238.97	7,570,462.47	1.7
	NON-PROPERTY TAXES					
010.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	219,921.63	219,921.63	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	219,921.63	219,921.63	.0
	LICENSES AND PERMITS					
010.0300.3003	LIQUOR	.00	4,400.00	45,000.00	40,600.00	9.8
010.0300.3004	CIGARETTE	.00	7,800.00	3,200.00	(4,600.00)	243.8
010.0300.3005	PEDDLERS-SOLICITORS	.00	.00	100.00	100.00	.0
010.0300.3006	AMUSEMENT GAMES	.00	.00	1,200.00	1,200.00	.0
010.0300.3013	AUCTION HOUSE	.00	.00	25.00	25.00	.0
010.0300.3015	GARBAGE HAULERS	.00	.00	400.00	400.00	.0
010.0300.3018	SIDEWALK BUILDERS	.00	.00	3,300.00	3,300.00	.0
010.0300.3020	TAXI AND BUS	.00	.00	200.00	200.00	.0
010.0300.3021	ELECTRICIANS	.00	200.00	625.00	425.00	32.0
010.0300.3022	EXCAVATERS	.00	300.00	5,500.00	5,200.00	5.5
010.0300.3025	BUILDING	26,171.35	50,313.50	277,000.00	226,686.50	18.2
010.0300.3026	DEMOLITION	128.15	508.35	1,000.00	491.65	50.8
010.0300.3027	MECHANICAL	1,177.68	2,002.91	8,000.00	5,997.09	25.0
010.0300.3028	MOVING	325.30	325.30	100.00	(225.30)	325.3
010.0300.3029	SIGN	869.45	1,079.10	5,000.00	3,920.90	21.6
010.0300.3030	ELECTRICAL	1,111.70	2,002.00	22,000.00	19,998.00	9.1
010.0300.3031	PLUMBING	665.62	1,076.57	7,500.00	6,423.43	14.4
010.0300.3033	ZONING PERMITS	630.00	1,320.00	2,500.00	1,180.00	52.8
010.0300.3034	SOUND VARIANCE PERMIT	75.00	125.00	100.00	(25.00)	125.0
010.0300.3036	TREE TRIMMING	.00	70.00	450.00	380.00	15.6
010.0300.3039	SIGN HANGER	.00	900.00	1,500.00	600.00	60.0
010.0300.3041	PAWNBROKER	.00	.00	200.00	200.00	.0
010.0300.3105	HOUSE MOVERS	.00	.00	100.00	100.00	.0
010.0300.3200	CABLE T.V.	30,632.39	31,415.57	200,000.00	168,584.43	15.7
010.0300.3201	ENCROACHMENT	90.00	120.00	125.00	5.00	96.0
010.0300.3202	CONDITIONAL USE PERMIT	125.00	375.00	2,500.00	2,125.00	15.0
010.0300.3205	BURNING PERMIT - FIRE DEPT	.00	.00	1,000.00	1,000.00	.0
010.0300.3999	DOG TAGS	.00	580.00	10,000.00	9,420.00	5.8
	TOTAL LICENSES AND PERMITS	62,001.64	104,913.30	598,625.00	493,711.70	17.5

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	GRANTS AND CONTRIBUTIONS					
010.0410.4103	POLICE GRANTS (ASAP STOP ETC	10,465.57	12,302.74	135,664.00	123,361.26	9.1
010.0410.4104	POLICE SPECIAL GRANTS	.00	6,890.55	45,000.00	38,109.45	15.3
010.0410.4105	FIRE GRANTS	.00	.00	1,000.00	1,000.00	.0
010.0410.4108	YOUTH TASK FORCE GRANTS	666.67	18,747.05	91,213.00	72,465.95	20.6
010.0410.4128	COMMERCIAL ROLLBACK	.00	.00	190,921.13	190,921.13	.0
010.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	198,033.30	198,033.30	.0
	TOTAL GRANTS AND CONTRIBUTION	11,132.24	37,940.34	661,831.43	623,891.09	5.7
	CHARGES FOR ESSENTIAL SERVIC					
010.0500.5001	POLICE SERVICES	262.50	3,952.50	30,000.00	26,047.50	13.2
010.0500.5002	FIRE SERVICES	20,338.29	20,338.29	48,574.00	28,235.71	41.9
010.0500.5003	ENGINEERS SERVICES	575.00	1,100.00	7,500.00	6,400.00	14.7
010.0500.5009	SIDEWALK REPAIR - INVOICED	400.00	600.00	8,500.00	7,900.00	7.1
010.0500.5010	SIDEWALK REPAIR - CERTIFIED	.00	.00	5,000.00	5,000.00	.0
010.0500.5102	FIRE SERVICE - HAZMAT	3,960.58	15,887.04	40,000.00	24,112.96	39.7
010.0500.5118	SIDEWALK PERMIT	20.00	230.00	2,500.00	2,270.00	9.2
010.0500.9017	SPECIAL ASSESSMENT	.00	.00	1,500.00	1,500.00	.0
	TOTAL CHARGES FOR ESSENTIAL SE	25,556.37	42,107.83	143,574.00	101,466.17	29.3
	CHARGES FOR OPTIONAL SERVICE					
010.0550.5007	ANIMAL CONTROL FEES	2,160.00	3,355.00	18,000.00	14,645.00	18.6
010.0550.5039	RENT INSPECTIONS	4,045.00	5,975.00	50,000.00	44,025.00	12.0
010.0550.5046	HAZ MAT RESPONSE	.00	.00	4,000.00	4,000.00	.0
010.0550.5047	STATE REQUIRED INSPECTIONS	900.00	900.00	1,000.00	100.00	90.0
010.0550.5601	WEED MOWING - INVOICED	1,825.00	3,060.00	3,000.00	(60.00)	102.0
010.0550.5602	WEED MOWING - CERTIFIED	.00	1,525.00	8,000.00	6,475.00	19.1
010.0550.5603	TREE REMOVAL - INVOICED	.00	.00	1,000.00	1,000.00	.0
010.0550.5604	TREE REMOVAL - CERTIFIED	.00	.00	2,000.00	2,000.00	.0
010.0550.5609	SALE OF SUPPLIES & CODES	.00	395.00	400.00	5.00	98.8
010.0550.5613	ELECTRIC CHARGING STATION	212.63	268.71	2,250.00	1,981.29	11.9
	TOTAL CHARGES FOR OPTIONAL SER	9,142.63	15,478.71	89,650.00	74,171.29	17.3
	FINES, FORFEITURES & PENALTI					
010.0600.6001	POLICE FINES	2,270.42	3,337.92	24,000.00	20,662.08	13.9
	TOTAL FINES, FORFEITURES & PENA	2,270.42	3,337.92	24,000.00	20,662.08	13.9

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	REVENUE FROM USE OF MONEY &					
010.0700.7001	INTEREST ON INVESTMENTS	19,296.43	39,164.99	301,896.01	262,731.02	13.0
	TOTAL REVENUE FROM USE OF MON	19,296.43	39,164.99	301,896.01	262,731.02	13.0
	MISCELLANEOUS REVENUES					
010.0800.8010	BLUE ZONE PROJECT	.00	.00	2,000.00	2,000.00	.0
010.0800.8020	OTHER MISCELLANEOUS	740.00	1,430.00	12,000.00	10,570.00	11.9
010.0800.8022	YOUTH TASK FORCE DONATION	.00	2,675.00	21,500.00	18,825.00	12.4
010.0800.8038	FIRE DONATIONS	200.00	300.00	1,000.00	700.00	30.0
	TOTAL MISCELLANEOUS REVENUES	940.00	4,405.00	36,500.00	32,095.00	12.1
	NON-REVENUE RECEIPTS					
010.0900.9002	GAS TAX REFUND	.00	.00	2,000.00	2,000.00	.0
010.0900.9003	MISC. REFUNDS	55.00	70.00	19,000.00	18,930.00	.4
010.0900.9005	TRANSFERS IN	112,500.00	225,000.00	1,470,000.00	1,245,000.00	15.3
010.0900.9006	TRANSFERS IN-SPECIAL REVENUE	28,780.32	438,447.76	4,401,203.36	3,962,755.60	10.0
	TOTAL NON-REVENUE RECEIPTS	141,335.32	663,517.76	5,892,203.36	5,228,685.60	11.3
	TOTAL FUND REVENUE	317,512.15	1,037,642.35	15,665,440.40	14,627,798.05	6.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	POLICE GENERAL					
010.1101.1010	SALARIES	361,783.42	735,628.88	5,028,585.48	4,292,956.60	14.6
010.1101.1160	HEALTH & LIFE INSURANCE	48,341.20	96,682.40	635,035.82	538,353.42	15.2
010.1101.1170	UNIFORM ALOWANCE	2,111.92	6,014.84	55,000.00	48,985.16	10.9
010.1101.1180	RESIDENCY ALOWANCE	.00	.00	36,000.00	36,000.00	.0
010.1101.1260	OFFICER WELLNESS & SAFETY	.00	.00	8,500.00	8,500.00	.0
010.1101.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	2,846.25	2,846.25	.0
010.1101.1995	DISPATCH 28E	.00	251,821.56	999,487.00	747,665.44	25.2
010.1101.2010	MEDICAL SERVICE	.00	2,825.00	8,000.00	5,175.00	35.3
010.1101.2030	DUES & PUBLICATIONS	.00	.00	1,500.00	1,500.00	.0
010.1101.2040	PHONE EXPENSE	2,403.15	5,964.52	43,500.00	37,535.48	13.7
010.1101.2080	EDUCATION AND TRAINING	7,796.08	11,813.70	66,000.00	54,186.30	17.9
010.1101.2090	EQUIPMENT MAINTENANCE	553.89	2,437.92	16,000.00	13,562.08	15.2
010.1101.2100	INVESTIGATION FUND	.00	1,082.87	5,000.00	3,917.13	21.7
010.1101.2110	COMPUTER EXPENSE	23,376.46	25,382.13	85,000.00	59,617.87	29.9
010.1101.2160	SMART CITY/SAFE CITY INITIATIV	50.24	95.62	500.00	404.38	19.1
010.1101.2730	TECHNOLOGY EXPENSE	.00	.00	33,118.00	33,118.00	.0
010.1101.3019	OFFICE SUPPLIES	260.02	2,140.10	10,000.00	7,859.90	21.4
010.1101.3035	OTHER SUPPLIES	155.63	155.63	.00	(155.63)	.0
010.1101.3036	AMMUNITION	.00	.00	22,000.00	22,000.00	.0
010.1101.3045	IDENT DEPARTMENT SUPPLIES	203.30	612.40	5,500.00	4,887.60	11.1
010.1101.3990	MISCELLANEOUS EXPENSE	3,493.87	16,295.60	44,920.00	28,624.40	36.3
010.1101.5910	SPECIAL GRANT	1,963.75	4,303.32	25,000.00	20,696.68	17.2
010.1101.5931	HONOR GUARD	.00	.00	500.00	500.00	.0
010.1101.5934	COMMUNITY POLICING	525.19	563.66	1,250.00	686.34	45.1
	TOTAL POLICE GENERAL	453,018.12	1,163,820.15	7,133,242.55	5,969,422.40	16.3
	MOTOR PATROL					
010.1102.2130	RADIO MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
010.1102.2140	M/E REPAIRS	4,249.89	6,265.16	52,000.00	45,734.84	12.1
010.1102.3044	M/E SUPPLIES	23.05	23.05	.00	(23.05)	.0
010.1102.3750	FUEL	(12,081.47)	33,781.00	85,000.00	51,219.00	39.7
	TOTAL MOTOR PATROL	(7,808.53)	40,069.21	141,000.00	100,930.79	28.4
	POLICE BUILDINGS					
010.1103.2150	BUILDING REPAIRS AND MAINTEN	861.78	10,922.27	20,000.00	9,077.73	54.6
010.1103.2160	GAS & ELECTRICITY	6,580.05	16,144.11	50,000.00	33,855.89	32.3
010.1103.2980	FUEL TANK EXPENSE	.00	.00	4,500.00	4,500.00	.0
010.1103.3060	SUPPLIES & LAUNDRY	550.97	1,103.32	6,000.00	4,896.68	18.4
	TOTAL POLICE BUILDINGS	7,992.80	28,169.70	80,500.00	52,330.30	35.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CIVIL DEFENSE					
010.1301.2180	ELECTRICITY	49.48	96.32	500.00	403.68	19.3
010.1301.2200	CITY SHARE CIVIL DEFENSE	.00	101,035.00	102,954.84	1,919.84	98.1
	TOTAL CIVIL DEFENSE	49.48	101,131.32	103,454.84	2,323.52	97.8
	FIRE GENERAL					
010.1501.1010	SALARIES	229,430.34	447,967.28	3,076,528.88	2,628,561.60	14.6
010.1501.1160	HEALTH & LIFE INSURANCE	44,374.18	88,748.36	464,082.29	375,333.93	19.1
010.1501.1170	UNIFORM ALOWANCE	.00	.00	22,100.00	22,100.00	.0
010.1501.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	2,055.63	2,055.63	.0
010.1501.2010	MEDICAL SERVICE	.00	4,197.00	10,000.00	5,803.00	42.0
010.1501.2030	DUES & PUBLICATIONS	12.99	150.98	1,250.00	1,099.02	12.1
010.1501.2060	TRAVEL AND CONFERENCE	4,165.23	5,455.34	8,000.00	2,544.66	68.2
010.1501.2080	EDUCATION AND TRAINING	94.59	94.59	6,000.00	5,905.41	1.6
010.1501.2730	TECHNOLOGY EXPENSE	238.89	25,500.03	39,375.00	13,874.97	64.8
010.1501.3019	OFFICE SUPPLIES	502.29	1,418.36	4,000.00	2,581.64	35.5
010.1501.3035	OTHER SUPPLIES	356.06	653.86	38,000.00	37,346.14	1.7
	TOTAL FIRE GENERAL	279,174.57	574,185.80	3,671,391.80	3,097,206.00	15.6
	FIRE - BUILDING					
010.1502.2040	PHONE EXPENSE	1,693.93	2,533.07	10,200.00	7,666.93	24.8
010.1502.2150	BUILDING REPAIRS AND MAINTEN	1,914.97	5,396.00	25,000.00	19,604.00	21.6
010.1502.2160	GAS & ELECTRICITY	6,909.16	12,861.91	57,000.00	44,138.09	22.6
010.1502.3035	OTHER SUPPLIES	1,053.98	1,053.98	3,800.00	2,746.02	27.7
	TOTAL FIRE - BUILDING	11,572.04	21,844.96	96,000.00	74,155.04	22.8
	FIRE - MOTOR EQUIPMENT					
010.1503.2130	RADIO MAINTENANCE	.00	.00	6,500.00	6,500.00	.0
010.1503.2140	M/E REPAIRS	19,513.93	26,262.78	60,000.00	33,737.22	43.8
010.1503.3044	M/E SUPPLIES	254.51	(1,341.39)	18,000.00	19,341.39	(7.5)
010.1503.3750	FUEL	4,337.54	4,337.54	20,000.00	15,662.46	21.7
	TOTAL FIRE - MOTOR EQUIPMENT	24,105.98	29,258.93	104,500.00	75,241.07	28.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	BUILDING OFFICIAL					
010.1701.1010	SALARIES	4,343.03	8,686.07	56,459.52	47,773.45	15.4
010.1701.1070	SAFETY SHOES	.00	.00	125.00	125.00	.0
010.1701.1160	HEALTH & LIFE INSURANCE	1,480.71	2,961.42	17,768.35	14,806.93	16.7
010.1701.2030	DUES & PUBLICATIONS	.00	.00	1,000.00	1,000.00	.0
010.1701.2040	PHONE EXPENSE	169.14	309.98	1,500.00	1,190.02	20.7
010.1701.2060	TRAVEL AND CONFERENCE	.00	.00	1,000.00	1,000.00	.0
010.1701.2140	M/E REPAIRS	.00	.00	400.00	400.00	.0
010.1701.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	7,500.00	7,500.00	.0
010.1701.2722	COPY CHARGE	.00	.00	190.00	190.00	.0
010.1701.2740	PROFESSIONAL SERVICES	153.65	158.62	200.00	41.38	79.3
010.1701.3019	OFFICE SUPPLIES	35.99	35.99	500.00	464.01	7.2
010.1701.3044	M/E SUPPLIES	.00	.00	120.00	120.00	.0
010.1701.3560	PRINTED SUPPLIES	.00	.00	400.00	400.00	.0
010.1701.3750	FUEL	267.97	267.97	1,000.00	732.03	26.8
010.1701.3990	MISCELLANEOUS EXPENSE	.00	.00	200.00	200.00	.0
010.1701.5510	REFUNDS	.00	.00	1,500.00	1,500.00	.0
	TOTAL BUILDING OFFICIAL	6,450.49	12,420.05	89,862.87	77,442.82	13.8
	DEMOLITIONS					
010.1702.2550	DEMOLITIONS	276.22	276.22	75,000.00	74,723.78	.4
	TOTAL DEMOLITIONS	276.22	276.22	75,000.00	74,723.78	.4
	ANIMAL CONTROL					
010.1901.1010	SALARIES	6,555.73	13,141.86	84,302.40	71,160.54	15.6
010.1901.1160	HEALTH & LIFE INSURANCE	1,480.71	2,961.42	17,768.35	14,806.93	16.7
010.1901.1170	UNIFORM ALOWANCE	.00	.00	465.00	465.00	.0
010.1901.2030	DUES & PUBLICATIONS	.00	.00	100.00	100.00	.0
010.1901.2040	PHONE EXPENSE	908.00	996.83	1,300.00	303.17	76.7
010.1901.2110	COMPUTER EXPENSE	.00	.00	1,100.00	1,100.00	.0
010.1901.2140	M/E REPAIRS	.00	.00	2,000.00	2,000.00	.0
010.1901.2150	BUILDING REPAIRS AND MAINTEN	644.10	1,205.08	6,000.00	4,794.92	20.1
010.1901.2160	GAS & ELECTRICITY	2,797.66	5,231.74	20,500.00	15,268.26	25.5
010.1901.2162	WATER/SEWER UTILITIES	285.91	537.41	1,600.00	1,062.59	33.6
010.1901.2671	BOARDING FEES	13,609.48	40,828.44	163,313.76	122,485.32	25.0
010.1901.2672	VETERINARIAN FEES	.00	158.00	4,000.00	3,842.00	4.0
010.1901.3019	OFFICE SUPPLIES	.00	.00	250.00	250.00	.0
010.1901.3035	OTHER SUPPLIES	85.16	165.24	1,000.00	834.76	16.5
010.1901.3090	BUILDING SUPPLIES	.00	.00	500.00	500.00	.0
010.1901.3750	FUEL	415.58	415.58	2,500.00	2,084.42	16.6
	TOTAL ANIMAL CONTROL	26,782.33	65,641.60	306,699.51	241,057.91	21.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	ELECTRICAL INSPECTOR					
010.1904.1010	SALARIES	5,787.20	11,574.40	75,233.60	63,659.20	15.4
010.1904.1070	SAFETY SHOES	.00	150.00	250.00	100.00	60.0
010.1904.2030	DUES & PUBLICATIONS	150.00	150.00	500.00	350.00	30.0
010.1904.2040	PHONE EXPENSE	120.09	240.17	1,200.00	959.83	20.0
010.1904.2060	TRAVEL AND CONFERENCE	.00	.00	270.00	270.00	.0
010.1904.2140	M/E REPAIRS	300.00	300.00	400.00	100.00	75.0
010.1904.2324	CERTIFICATION & TESTING	.00	.00	310.00	310.00	.0
010.1904.3019	OFFICE SUPPLIES	10.65	15.62	230.00	214.38	6.8
010.1904.3044	M/E SUPPLIES	.00	.00	110.00	110.00	.0
010.1904.3560	PRINTED SUPPLIES	.00	.00	150.00	150.00	.0
010.1904.3750	FUEL	170.25	170.25	950.00	779.75	17.9
010.1904.4180	TEST EQUIPMENT	.00	.00	200.00	200.00	.0
010.1904.5510	REFUNDS	.00	.00	42.00	42.00	.0
	TOTAL ELECTRICAL INSPECTOR	6,538.19	12,600.44	79,845.60	67,245.16	15.8
	PLUMBING INSPECTOR					
010.1907.1010	SALARIES	7,086.40	14,172.80	94,244.80	80,072.00	15.0
010.1907.1070	SAFETY SHOES	.00	150.00	250.00	100.00	60.0
010.1907.1160	HEALTH & LIFE INSURANCE	1,480.71	2,961.42	17,768.35	14,806.93	16.7
010.1907.2030	DUES & PUBLICATIONS	.00	.00	300.00	300.00	.0
010.1907.2040	PHONE EXPENSE	78.49	156.97	900.00	743.03	17.4
010.1907.2060	TRAVEL AND CONFERENCE	.00	.00	115.00	115.00	.0
010.1907.2140	M/E REPAIRS	.00	300.00	400.00	100.00	75.0
010.1907.2740	PROFESSIONAL SERVICES	10.65	15.62	50.00	34.38	31.2
010.1907.3019	OFFICE SUPPLIES	.00	.00	250.00	250.00	.0
010.1907.3044	M/E SUPPLIES	.00	.00	200.00	200.00	.0
010.1907.3560	PRINTED SUPPLIES	.00	.00	210.00	210.00	.0
	TOTAL PLUMBING INSPECTOR	8,656.25	17,756.81	114,688.15	96,931.34	15.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	NEIGHBORHOOD SERVICES					
010.1911.1010	SALARIES	24,919.45	40,655.28	228,782.32	188,127.04	17.8
010.1911.1070	SAFETY SHOES	.00	450.00	500.00	50.00	90.0
010.1911.1160	HEALTH & LIFE INSURANCE	5,095.83	10,191.66	43,381.15	33,189.49	23.5
010.1911.2030	DUES & PUBLICATIONS	.00	.00	180.00	180.00	.0
010.1911.2040	PHONE EXPENSE	299.83	556.23	2,200.00	1,643.77	25.3
010.1911.2050	CONTRACT LABOR	1,420.00	3,490.00	12,000.00	8,510.00	29.1
010.1911.2060	TRAVEL AND CONFERENCE	.00	.00	600.00	600.00	.0
010.1911.2130	RADIO MAINTENANCE	.00	.00	200.00	200.00	.0
010.1911.2140	M/E REPAIRS	.00	300.00	500.00	200.00	60.0
010.1911.2430	AUTO EXPENSE/HIRE	.00	.00	100.00	100.00	.0
010.1911.2551	NUISANCE ABATEMENT	2,009.59	2,009.59	12,000.00	9,990.41	16.8
010.1911.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
010.1911.2722	COPY CHARGE	179.66	179.66	400.00	220.34	44.9
010.1911.3019	OFFICE SUPPLIES	68.73	68.73	850.00	781.27	8.1
010.1911.3035	OTHER SUPPLIES	18.92	18.92	40.00	21.08	47.3
010.1911.3044	M/E SUPPLIES	.00	.00	150.00	150.00	.0
010.1911.3560	PRINTED SUPPLIES	.00	.00	400.00	400.00	.0
010.1911.3750	FUEL	734.64	734.64	2,500.00	1,765.36	29.4
010.1911.3990	MISCELLANEOUS EXPENSE	.00	.00	9,500.00	9,500.00	.0
	TOTAL NEIGHBORHOOD SERVICES	34,746.65	58,654.71	314,783.47	256,128.76	18.6
	TRAFFIC CONTROL					
010.2404.1010	SALARIES	2,768.82	6,160.57	36,094.40	29,933.83	17.1
010.2404.1070	SAFETY SHOES	.00	75.00	250.00	175.00	30.0
010.2404.2030	DUES & PUBLICATIONS	.00	.00	300.00	300.00	.0
010.2404.2040	PHONE EXPENSE	38.48	76.95	600.00	523.05	12.8
010.2404.2150	BUILDING REPAIRS AND MAINTEN	.00	.00	500.00	500.00	.0
010.2404.2160	GAS & ELECTRICITY	245.95	492.79	4,000.00	3,507.21	12.3
010.2404.2180	ELECTRICITY	3,742.86	7,318.17	39,000.00	31,681.83	18.8
010.2404.3044	M/E SUPPLIES	157.88	177.15	500.00	322.85	35.4
	TOTAL TRAFFIC CONTROL	6,953.99	14,300.63	81,244.40	66,943.77	17.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	ENGINEERS OFFICE					
010.2601.1010	SALARIES	6,178.55	14,868.75	131,324.46	116,455.71	11.3
010.2601.1070	SAFETY SHOES	.00	225.00	875.00	650.00	25.7
010.2601.1160	HEALTH & LIFE INSURANCE	3,715.12	7,430.24	76,209.22	68,778.98	9.8
010.2601.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	347.88	347.88	.0
010.2601.2030	DUES & PUBLICATIONS	.00	.00	1,500.00	1,500.00	.0
010.2601.2040	PHONE EXPENSE	719.57	1,293.79	6,000.00	4,706.21	21.6
010.2601.2060	TRAVEL AND CONFERENCE	.00	.00	2,500.00	2,500.00	.0
010.2601.2080	EDUCATION AND TRAINING	.00	.00	1,000.00	1,000.00	.0
010.2601.2090	EQUIPMENT MAINTENANCE	74.04	74.04	500.00	425.96	14.8
010.2601.2130	RADIO MAINTENANCE	.00	.00	1,700.00	1,700.00	.0
010.2601.2140	M/E REPAIRS	.00	.00	1,000.00	1,000.00	.0
010.2601.2722	COPY CHARGE	.00	267.78	1,200.00	932.22	22.3
010.2601.2730	TECHNOLOGY EXPENSE	.00	.00	3,500.00	3,500.00	.0
010.2601.2740	PROFESSIONAL SERVICES	249.51	299.16	1,500.00	1,200.84	19.9
010.2601.3019	OFFICE SUPPLIES	393.73	726.51	2,500.00	1,773.49	29.1
010.2601.3035	OTHER SUPPLIES	17.73	17.73	3,000.00	2,982.27	.6
010.2601.3044	M/E SUPPLIES	.00	633.40	1,000.00	366.60	63.3
010.2601.3750	FUEL	673.06	673.06	3,500.00	2,826.94	19.2
	TOTAL ENGINEERS OFFICE	12,021.31	26,509.46	239,156.56	212,647.10	11.1
	CITY ARBORIST					
010.2990.2140	M/E REPAIRS	.00	36.32	.00	(36.32)	.0
010.2990.2610	TREE REMOVAL	.00	.00	500.00	500.00	.0
010.2990.3035	OTHER SUPPLIES	.00	.00	300.00	300.00	.0
010.2990.3044	M/E SUPPLIES	170.06	2,233.71	400.00	(1,833.71)	558.4
	TOTAL CITY ARBORIST	170.06	2,270.03	1,200.00	(1,070.03)	189.2
	HEALTH DEPARTMENT					
010.3401.1010	SALARIES	5,664.00	11,328.00	75,879.20	64,551.20	14.9
010.3401.1070	SAFETY SHOES	.00	150.00	125.00	(25.00)	120.0
010.3401.1160	HEALTH & LIFE INSURANCE	1,454.87	2,909.74	17,458.46	14,548.72	16.7
010.3401.2040	PHONE EXPENSE	49.13	92.57	700.00	607.43	13.2
010.3401.2060	TRAVEL AND CONFERENCE	.00	.00	600.00	600.00	.0
010.3401.2130	RADIO MAINTENANCE	.00	.00	150.00	150.00	.0
010.3401.2140	M/E REPAIRS	.00	36.39	400.00	363.61	9.1
010.3401.3019	OFFICE SUPPLIES	.00	.00	150.00	150.00	.0
010.3401.3080	RAT CONTROL MATERIAL	.00	.00	200.00	200.00	.0
	TOTAL HEALTH DEPARTMENT	7,168.00	14,516.70	95,662.66	81,145.96	15.2

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	HUMAN RIGHTS					
010.3801.1010	SALARIES	703.84	1,407.68	9,149.92	7,742.24	15.4
010.3801.2040	PHONE EXPENSE	124.80	249.60	800.00	550.40	31.2
010.3801.3019	OFFICE SUPPLIES	143.00	143.00	250.00	107.00	57.2
	TOTAL HUMAN RIGHTS	971.64	1,800.28	10,199.92	8,399.64	17.7
	HUMAN RIGHTS HUD GRANT					
010.3802.2040	PHONE EXPENSE	27.83	45.41	250.00	204.59	18.2
	TOTAL HUMAN RIGHTS HUD GRANT	27.83	45.41	250.00	204.59	18.2
	YOUTH TASK FORCE					
010.3900.1010	SALARIES	5,931.20	21,790.58	77,084.80	55,294.22	28.3
010.3900.1040	FICA	403.50	1,566.51	5,896.99	4,330.48	26.6
010.3900.1050	IPERS	559.92	1,279.71	7,276.81	5,997.10	17.6
010.3900.1160	HEALTH & LIFE INSURANCE	1,480.71	2,961.42	17,768.35	14,806.93	16.7
010.3900.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	63.25	63.25	.0
010.3900.2040	PHONE EXPENSE	59.78	108.18	900.00	791.82	12.0
010.3900.2060	TRAVEL AND CONFERENCE	.00	.00	350.00	350.00	.0
010.3900.2430	AUTO EXPENSE/HIRE	.00	.00	1,200.00	1,200.00	.0
010.3900.2730	TECHNOLOGY EXPENSE	.00	120.00	1,100.00	980.00	10.9
010.3900.2740	PROFESSIONAL SERVICES	143.00	143.00	143.00	.00	100.0
010.3900.3019	OFFICE SUPPLIES	15.95	15.95	500.00	484.05	3.2
010.3900.3990	MISCELLANEOUS EXPENSE	.00	.00	429.81	429.81	.0
	TOTAL YOUTH TASK FORCE	8,594.06	27,985.35	112,713.01	84,727.66	24.8
	MUNICIPAL BAND					
010.4250.1010	SALARIES	.00	844.46	.00	(844.46)	.0
010.4250.2290	PA SYSTEM	.00	.00	1,550.00	1,550.00	.0
010.4250.3101	MUSIC	.00	.00	300.00	300.00	.0
010.4250.3990	MISCELLANEOUS EXPENSE	.00	4,123.00	8,500.00	4,377.00	48.5
	TOTAL MUNICIPAL BAND	.00	4,967.46	10,350.00	5,382.54	48.0

CITY OF MASON CITY
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FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	DEVELOPMENT SERVICES					
010.5401.1010	SALARIES	25,118.31	47,158.24	294,656.75	247,498.51	16.0
010.5401.1160	HEALTH & LIFE INSURANCE	2,861.42	5,722.84	50,905.06	45,182.22	11.2
010.5401.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	569.25	569.25	.0
010.5401.2030	DUES & PUBLICATIONS	422.48	602.21	1,400.00	797.79	43.0
010.5401.2040	PHONE EXPENSE	203.39	371.13	1,000.00	628.87	37.1
010.5401.2060	TRAVEL AND CONFERENCE	13.77	919.04	3,700.00	2,780.96	24.8
010.5401.2300	POSTAGE	.00	.00	3,200.00	3,200.00	.0
010.5401.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	7,800.00	7,800.00	.0
010.5401.2722	COPY CHARGE	179.66	538.98	600.00	61.02	89.8
010.5401.2730	TECHNOLOGY EXPENSE	.00	.00	12,000.00	12,000.00	.0
010.5401.2740	PROFESSIONAL SERVICES	196.26	221.09	1,000.00	778.91	22.1
010.5401.2800	RECORDING FEES	.00	17.00	200.00	183.00	8.5
010.5401.3019	OFFICE SUPPLIES	23.65	216.52	2,700.00	2,483.48	8.0
010.5401.3990	MISCELLANEOUS EXPENSE	68.73	368.73	2,000.00	1,631.27	18.4
010.5401.4060	OFFICE EQUIPMENT	.00	359.32	300.00	(59.32)	119.8
010.5401.5510	REFUND	.00	125.00	.00	(125.00)	.0
	TOTAL DEVELOPMENT SERVICES	29,087.67	56,620.10	382,031.06	325,410.96	14.8
	MAYOR AND COUNCIL					
010.6101.1010	SALARIES	7,183.40	14,366.80	93,384.00	79,017.20	15.4
010.6101.2030	DUES & PUBLICATIONS	2,255.00	2,255.00	15,000.00	12,745.00	15.0
010.6101.2040	PHONE EXPENSE	168.36	296.72	1,100.00	803.28	27.0
010.6101.2050	CONTRACT LABOR	750.00	1,425.00	750.00	(675.00)	190.0
010.6101.2060	TRAVEL AND CONFERENCE	477.22	1,657.22	5,000.00	3,342.78	33.1
010.6101.2660	LEGAL EXPENSE	8,341.91	20,653.94	70,000.00	49,346.06	29.5
010.6101.2722	COPY CHARGE	.00	.00	3,400.00	3,400.00	.0
010.6101.3019	OFFICE SUPPLIES	30.00	75.00	750.00	675.00	10.0
010.6101.3035	OTHER SUPPLIES	.00	7,677.30	7,000.00	(677.30)	109.7
010.6101.3990	MISCELLANEOUS EXPENSE	.00	1,560.18	8,000.00	6,439.82	19.5
	TOTAL MAYOR AND COUNCIL	19,205.89	49,967.16	204,384.00	154,416.84	24.5
	CITY ADMINISTRATORS OFFICE					
010.6105.1010	SALARIES	13,237.54	26,475.63	183,303.56	156,827.93	14.4
010.6105.2030	DUES & PUBLICATIONS	82.00	82.00	2,500.00	2,418.00	3.3
010.6105.2040	PHONE EXPENSE	204.89	386.82	2,800.00	2,413.18	13.8
010.6105.2060	TRAVEL AND CONFERENCE	1,185.52	3,368.28	6,000.00	2,631.72	56.1
010.6105.2740	PROFESSIONAL SERVICES	198.32	6,379.59	6,250.00	(129.59)	102.1
010.6105.3019	OFFICE SUPPLIES	189.11	189.11	1,000.00	810.89	18.9
010.6105.3120	VOLUNTEER COORDINATOR EXPNSE	461.00	531.00	4,200.00	3,669.00	12.6
010.6105.3990	MISCELLANEOUS EXPENSE	.00	.00	2,607.03	2,607.03	.0
	TOTAL CITY ADMINISTRATORS OFFIC	15,558.38	37,412.43	208,660.59	171,248.16	17.9

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	BLUE ZONE PROJECT					
010.6110.2040	PHONE EXPENSE	50.76	76.12	300.00	223.88	25.4
010.6110.3990	MISCELLANEOUS EXPENSE	.00	1,830.00	3,000.00	1,170.00	61.0
	TOTAL BLUE ZONE PROJECT	50.76	1,906.12	3,300.00	1,393.88	57.8
	FINANCE AND ACCOUNTING					
010.6201.1010	SALARIES	18,518.76	37,908.39	247,352.96	209,444.57	15.3
010.6201.2030	DUES & PUBLICATIONS	.00	.00	2,200.00	2,200.00	.0
010.6201.2040	PHONE EXPENSE	342.53	628.14	3,000.00	2,371.86	20.9
010.6201.2060	TRAVEL AND CONFERENCE	.00	.00	6,000.00	6,000.00	.0
010.6201.2311	EQUIPMENT RENTAL	695.55	2,817.45	15,000.00	12,182.55	18.8
010.6201.2720	OFFICE EQUIPMENT MAINTENANCE	140.63	140.63	1,000.00	859.37	14.1
010.6201.2722	COPY CHARGE	.00	.00	1,000.00	1,000.00	.0
010.6201.2730	TECHNOLOGY EXPENSE	.00	.00	13,889.00	13,889.00	.0
010.6201.2740	PROFESSIONAL SERVICES	238.77	283.42	15,000.00	14,716.58	1.9
010.6201.3019	OFFICE SUPPLIES	1,748.18	2,255.01	9,500.00	7,244.99	23.7
	TOTAL FINANCE AND ACCOUNTING	21,684.42	44,033.04	313,941.96	269,908.92	14.0
	INFORMATION TECHNOLOGY					
010.6202.1010	SALARIES	3,364.78	6,729.58	43,742.40	37,012.82	15.4
010.6202.2030	DUES & PUBLICATIONS	.00	.00	300.00	300.00	.0
010.6202.2040	PHONE EXPENSE	24.39	48.78	500.00	451.22	9.8
010.6202.2060	TRAVEL AND CONFERENCE	.00	.00	300.00	300.00	.0
010.6202.3019	OFFICE SUPPLIES	17.99	63.42	1,700.00	1,636.58	3.7
	TOTAL INFORMATION TECHNOLOGY	3,407.16	6,841.78	46,542.40	39,700.62	14.7
	GIS TECHNOLOGY					
010.6203.1010	SALARIES	2,811.20	5,622.41	36,545.60	30,923.19	15.4
010.6203.2030	DUES & PUBLICATIONS	.00	.00	100.00	100.00	.0
010.6203.2060	TRAVEL AND CONFERENCE	.00	.00	850.00	850.00	.0
010.6203.2430	AUTO EXPENSE/HIRE	.00	.00	175.00	175.00	.0
010.6203.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	300.00	300.00	.0
010.6203.3019	OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
	TOTAL GIS TECHNOLOGY	2,811.20	5,622.41	38,470.60	32,848.19	14.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CITY CLERK					
010.6204.1010	SALARIES	6,334.57	12,669.13	82,349.28	69,680.15	15.4
010.6204.2030	DUES & PUBLICATIONS	.00	.00	360.00	360.00	.0
010.6204.2040	PHONE EXPENSE	203.39	371.13	1,500.00	1,128.87	24.7
010.6204.2060	TRAVEL AND CONFERENCE	.00	.00	500.00	500.00	.0
010.6204.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	9,000.00	9,000.00	.0
010.6204.2740	PROFESSIONAL SERVICES	200.00	350.60	2,500.00	2,149.40	14.0
010.6204.2830	ANNUAL SUPPLEMENT ORDINANCE	2,327.00	2,327.00	4,000.00	1,673.00	58.2
010.6204.3019	OFFICE SUPPLIES	153.65	158.62	2,000.00	1,841.38	7.9
	TOTAL CITY CLERK	9,218.61	15,876.48	102,209.28	86,332.80	15.5
	CITY OFFICES					
010.6206.2040	PHONE EXPENSE	1,003.01	2,029.72	5,000.00	2,970.28	40.6
010.6206.2300	POSTAGE	.00	.00	6,000.00	6,000.00	.0
010.6206.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
010.6206.3019	OFFICE SUPPLIES	440.61	2,071.88	7,000.00	4,928.12	29.6
	TOTAL CITY OFFICES	1,443.62	4,101.60	18,500.00	14,398.40	22.2
	HUMAN RESOURCES					
010.6401.1010	SALARIES	14,153.78	28,306.27	184,562.56	156,256.29	15.3
010.6401.1260	WELLNESS PROGRAM	47.97	246.95	10,300.00	10,053.05	2.4
010.6401.2022	ADVERTISING - CIVIL SERVICE	3,436.98	4,908.98	42,000.00	37,091.02	11.7
010.6401.2030	DUES & PUBLICATIONS	.00	.00	950.00	950.00	.0
010.6401.2040	PHONE EXPENSE	133.96	242.52	1,000.00	757.48	24.3
010.6401.2060	TRAVEL AND CONFERENCE	316.94	635.20	5,800.00	5,164.80	11.0
010.6401.2065	SUBSTANCE ABUSE TESTING	.00	836.25	8,000.00	7,163.75	10.5
010.6401.2080	EDUCATION AND TRAINING	100.00	188.50	5,000.00	4,811.50	3.8
010.6401.2311	EQUIPMENT RENTAL	231.85	939.15	4,000.00	3,060.85	23.5
010.6401.2323	CIVIL SERVICE EXAMINATIONS	224.00	224.00	4,000.00	3,776.00	5.6
010.6401.2670	NEGOTIATIONS	.00	.00	14,000.00	14,000.00	.0
010.6401.2720	OFFICE EQUIPMENT MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
010.6401.2740	PROFESSIONAL SERVICES	665.06	4,526.99	27,500.00	22,973.01	16.5
010.6401.3019	OFFICE SUPPLIES	131.30	134.24	3,000.00	2,865.76	4.5
010.6401.3880	EMPLOYEE RECOGNITION	29.95	29.95	5,600.00	5,570.05	.5
010.6401.3990	MISCELLANEOUS EXPENSE	1,610.24	1,610.24	10,500.00	8,889.76	15.3
	TOTAL HUMAN RESOURCES	21,082.03	42,829.24	327,212.56	284,383.32	13.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CITY HALL					
010.6501.2160	GAS & ELECTRICITY	6,819.61	11,636.44	60,000.00	48,363.56	19.4
010.6501.2162	WATER/SEWER UTILITIES	273.88	547.76	3,500.00	2,952.24	15.7
010.6501.2190	REPAIRS AND MAINTENANCE	6,783.53	8,461.39	35,500.00	27,038.61	23.8
010.6501.2201	ELAVATOR MAINTENANCE	1,001.26	2,002.52	12,500.00	10,497.48	16.0
010.6501.2470	CUSTODIAN EXPENSE	5,833.33	11,666.66	70,000.00	58,333.34	16.7
010.6501.3060	SUPPLIES & LAUNDRY	416.38	620.87	4,000.00	3,379.13	15.5
010.6501.3990	MISCELLANEOUS EXPENSE	83.77	167.54	1,500.00	1,332.46	11.2
	TOTAL CITY HALL	21,211.76	35,103.18	187,000.00	151,896.82	18.8
	GENERAL ADMINISTRATION					
010.6900.1160	HEALTH & LIFE INSURANCE	13,884.30	27,768.60	184,379.90	156,611.30	15.1
010.6900.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	759.00	759.00	.0
010.6900.2040	PHONE EXPENSE	3.98	5.97	150.00	144.03	4.0
010.6900.2542	ELECTRIC FUEL TAX	98.39	98.39	100.00	1.61	98.4
010.6900.2760	AUDIT	33,700.00	33,700.00	72,900.00	39,200.00	46.2
010.6900.2780	NIACOG	.00	28,704.90	27,884.76	(820.14)	102.9
010.6900.2790	LEGAL PUBLICATIONS	2,572.11	4,932.76	20,000.00	15,067.24	24.7
010.6900.2800	RECORDING FEES	203.00	220.00	2,500.00	2,280.00	8.8
010.6900.3990	MISCELLANEOUS EXPENSE	1,832.19	1,852.05	5,000.00	3,147.95	37.0
010.6900.5050	TRANSFERS OUT	16,530.63	74,451.86	614,911.75	540,459.89	12.1
	TOTAL GENERAL ADMINISTRATION	68,824.60	171,734.53	928,585.41	756,850.88	18.5
	SAFETY DIRECTOR					
010.6915.1010	SALARIES	1,854.40	3,708.80	24,107.20	20,398.40	15.4
010.6915.2030	DUES & PUBLICATIONS	549.00	549.00	500.00	(49.00)	109.8
010.6915.2060	TRAVEL AND CONFERENCE	.00	.00	400.00	400.00	.0
010.6915.2080	EDUCATION AND TRAINING	.00	.00	500.00	500.00	.0
010.6915.2722	COPY CHARGE	.00	.00	100.00	100.00	.0
010.6915.2740	PROFESSIONAL SERVICES	9.99	10,189.53	15,000.00	4,810.47	67.9
010.6915.3019	OFFICE SUPPLIES	12.55	12.55	250.00	237.45	5.0
010.6915.3035	OTHER SUPPLIES	.00	27.08	2,000.00	1,972.92	1.4
	TOTAL SAFETY DIRECTOR	2,425.94	14,486.96	42,857.20	28,370.24	33.8
	TOTAL FUND EXPENDITURES	1,103,473.52	2,704,760.25	15,665,440.40	12,960,680.15	17.3
	NET REVENUE OVER EXPENDITURES	(785,961.37)	(1,667,117.90)	.00	1,667,117.90	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(785,961.37)	(1,667,117.90)	.00	1,667,117.90	.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL-CAPITAL IMPROVEMENTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
015.0410.4103	POLICE GRANTS (ASAP STOP ETC	.00	.00	5,000.00	5,000.00	.0
015.0410.4120	FEDERAL GRANT	.00	.00	500,000.00	500,000.00	.0
015.0410.4123	STATE GRANT	.00	.00	15,000.00	15,000.00	.0
	TOTAL SOURCE 0410	.00	.00	520,000.00	520,000.00	.0
015.0700.7001	INTEREST ON INVESTMENTS	4,968.13	6,903.44	75,000.00	68,096.56	9.2
	TOTAL SOURCE 0700	4,968.13	6,903.44	75,000.00	68,096.56	9.2
	SOURCE 0800					
015.0800.8007	GIFTS AND DONATIONS	.00	.00	500,000.00	500,000.00	.0
015.0800.8016	SALE OF BONDS	.00	1,361,720.79	1,250,000.00	(111,720.79)	108.9
	TOTAL SOURCE 0800	.00	1,361,720.79	1,750,000.00	388,279.21	77.8
	NON-REVENUE RECEIPTS					
015.0900.9003	MISC. REFUNDS	.00	178.12	.00	(178.12)	.0
015.0900.9005	TRANSFERS IN	16,530.63	68,961.26	586,921.15	517,959.89	11.8
015.0900.9006	TRANSFERS IN-SPECIAL REVENUE	3,236.65	49,308.11	517,125.00	467,816.89	9.5
	TOTAL NON-REVENUE RECEIPTS	19,767.28	118,447.49	1,104,046.15	985,598.66	10.7
	TOTAL FUND REVENUE	24,735.41	1,487,071.72	3,449,046.15	1,961,974.43	43.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL-CAPITAL IMPROVEMENTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	POLICE					
015.1103.4010	CAPITAL OUTLAY	.00	.00	109,319.00	109,319.00	.0
015.1103.4090	EQUIPMENT	28,683.00	39,590.96	236,800.00	197,209.04	16.7
015.1103.4510	BUILDING IMPROVEMENTS	1,678.00	1,678.00	32,500.00	30,822.00	5.2
	TOTAL POLICE	30,361.00	41,268.96	378,619.00	337,350.04	10.9
	FIRE					
015.1502.4010	CAPITAL OUTLAY	.00	.00	169,600.00	169,600.00	.0
015.1502.4510	BUILDING IMPROVEMENTS	135,916.70	135,916.70	.00	(135,916.70)	.0
	TOTAL FIRE	135,916.70	135,916.70	169,600.00	33,683.30	80.1
	DEPARTMENT 2101					
015.2101.4860	TREES	.00	.00	100,000.00	100,000.00	.0
	TOTAL DEPARTMENT 2101	.00	.00	100,000.00	100,000.00	.0
	LIBRARY					
015.4101.4510	BUILDING IMPROVEMENTS	11,910.80	11,910.80	275,000.00	263,089.20	4.3
	TOTAL LIBRARY	11,910.80	11,910.80	275,000.00	263,089.20	4.3
	MUSEUM					
015.4203.4090	EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
015.4203.4510	BUILDING IMPROVEMENTS	.00	.00	600,000.00	600,000.00	.0
	TOTAL MUSEUM	.00	.00	615,000.00	615,000.00	.0
	CEMETERY					
015.4504.4010	CAPITAL OUTLAY	14,752.99	24,072.28	80,000.00	55,927.72	30.1
015.4504.4090	EQUIPMENT	.00	10,733.00	10,400.00	(333.00)	103.2
	TOTAL CEMETERY	14,752.99	34,805.28	90,400.00	55,594.72	38.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL-CAPITAL IMPROVEMENTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	DEVELOPMENT SERVICES					
015.5401.4010	CAPITAL OUTLAY	21,575.00	49,175.00	270,000.00	220,825.00	18.2
015.5401.4644	SITE IMPROVEMENTS	.00	.00	1,500,000.00	1,500,000.00	.0
	TOTAL DEVELOPMENT SERVICES	21,575.00	49,175.00	1,770,000.00	1,720,825.00	2.8
	GENERAL ADMINISTRATION					
015.6900.2732	ELECTRONIC RECORDS	.00	23,439.52	27,500.00	4,060.48	85.2
015.6900.2742	REBRANDING STUDY & IMP	6,351.00	6,629.12	25,000.00	18,370.88	26.5
015.6900.3990	MISCELLANEOUS EXPENSE	4,208.57	12,748.32	205,000.00	192,251.68	6.2
015.6900.4060	OFFICE EQUIPMENT	33,638.25	47,878.42	280,000.00	232,121.58	17.1
015.6900.4510	BUILDING IMPROVEMENTS	.00	.00	170,000.00	170,000.00	.0
	TOTAL GENERAL ADMINISTRATION	44,197.82	90,695.38	707,500.00	616,804.62	12.8
	TOTAL FUND EXPENDITURES	258,714.31	363,772.12	4,106,119.00	3,742,346.88	8.9
	NET REVENUE OVER EXPENDITURES	(233,978.90)	1,123,299.60	(657,072.85)	(1,780,372.45)	171.0
	GRAND TOTAL REVENUE/ EXPENDIT	(1,019,940.27)	(543,818.30)	(657,072.85)	(113,254.55)	(82.8)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
020.0100.1001	GENERAL PROPERTY TAXES	3,328.23	15,030.44	1,108,452.82	1,093,422.38	1.4
	TOTAL PROPERTY TAXES	3,328.23	15,030.44	1,108,452.82	1,093,422.38	1.4
	NON-PROPERTY TAXES					
020.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	31,830.11	31,830.11	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	31,830.11	31,830.11	.0
	GRANTS AND CONTRIBUTIONS					
020.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	28,662.12	28,662.12	.0
	TOTAL GRANTS AND CONTRIBUTION	.00	.00	28,662.12	28,662.12	.0
	CHARGES FOR ESSENTIAL SERVIC					
020.0500.5008	SNOW REMOVAL - CERTIFIED	482.00	712.00	2,500.00	1,788.00	28.5
020.0500.5016	SNOW REMOVAL - INVOICED	.00	.00	2,500.00	2,500.00	.0
020.0500.5021	SALE OF WATER	.00	.00	5,000.00	5,000.00	.0
	TOTAL CHARGES FOR ESSENTIAL SE	482.00	712.00	10,000.00	9,288.00	7.1
	SWIMMING POOL REVENUES					
020.0553.5613	MEMBERSHIPS - SWIMMING POOL	.00	1,370.00	40,000.00	38,630.00	3.4
020.0553.5614	ADMISSIONS	11,583.98	54,260.17	75,000.00	20,739.83	72.4
020.0553.5615	LOCKER FEES	594.65	594.65	.00	(594.65)	.0
020.0553.5616	LEARN TO SWIM	.00	1,108.50	20,000.00	18,891.50	5.5
020.0553.7003	COMMISSION ON CONCESSIONS	880.08	4,057.04	6,000.00	1,942.96	67.6
020.0553.7016	CONCESSION CONTRACT	2,678.25	13,254.02	20,000.00	6,745.98	66.3
020.0553.7018	CONCESSION TAXABLE	3,521.84	14,291.12	25,000.00	10,708.88	57.2
020.0553.8020	OTHER MISCELLANEOUS	2.12	33.93	.00	(33.93)	.0
	TOTAL SWIMMING POOL REVENUES	19,260.92	88,969.43	186,000.00	97,030.57	47.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	RECREATION PROGRAM REVENUE					
020.0557.5617	GIRL'S SOFTBALL	.00	.00	9,000.00	9,000.00	.0
020.0557.5618	SOFTBALL TOURNAMENTS	500.00	500.00	2,000.00	1,500.00	25.0
020.0557.5619	SOFTBALL LEAGUE	2,500.00	3,675.00	5,500.00	1,825.00	66.8
020.0557.5621	TENNIS LESSONS	.00	.00	3,200.00	3,200.00	.0
020.0557.5623	VOLLEYBALL	640.00	640.00	1,000.00	360.00	64.0
020.0557.5626	OTHER RECREATIONS PROGRAMS	19,461.25	51,202.00	220,000.00	168,798.00	23.3
	TOTAL RECREATION PROGRAM REVE	23,101.25	56,017.00	240,700.00	184,683.00	23.3
	MACNIDER CAMPGROUND REVENUE					
020.0558.5620	CAMPSITE FEES	17,293.71	41,486.63	145,500.00	104,013.37	28.5
020.0558.7003	COMMISSION ON CONCESSIONS	.00	.00	2,000.00	2,000.00	.0
020.0558.7018	CONCESSION TAXABLE	.00	.00	10,000.00	10,000.00	.0
020.0558.8020	OTHER MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
020.0558.9009	SALES TAX INCOME	.00	.00	9,200.00	9,200.00	.0
	TOTAL MACNIDER CAMPGROUND RE	17,293.71	41,486.63	168,700.00	127,213.37	24.6
	REVENUE FROM USE OF MONEY &					
020.0700.7001	INTEREST ON INVESTMENTS	660.33	1,551.74	12,000.00	10,448.26	12.9
020.0700.7006	RENTAL - PAVILION	.00	.00	125.00	125.00	.0
020.0700.7007	RENTAL - SHELTER	1,230.00	2,930.00	9,000.00	6,070.00	32.6
	TOTAL REVENUE FROM USE OF MON	1,890.33	4,481.74	21,125.00	16,643.26	21.2
	MISCELLANEOUS REVENUES					
020.0800.8007	GIFTS AND DONATIONS	778.48	2,123.19	30,000.00	27,876.81	7.1
	TOTAL MISCELLANEOUS REVENUES	778.48	2,123.19	30,000.00	27,876.81	7.1
	NON-REVENUE RECEIPTS					
020.0900.9003	MISC. REFUNDS	76.50	76.50	2,000.00	1,923.50	3.8
020.0900.9004	DAMAGE CLAIMS	50.00	50.00	100.00	50.00	50.0
020.0900.9006	TRANSFERS IN-SPECIAL REVENUE	.00	.00	80,000.00	80,000.00	.0
020.0900.9018	WATER SERVICE EXCISE TAX REV	.00	.00	170.00	170.00	.0
	TOTAL NON-REVENUE RECEIPTS	126.50	126.50	82,270.00	82,143.50	.2
	TOTAL FUND REVENUE	66,261.42	208,946.93	1,907,740.05	1,698,793.12	11.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	PARKS GENERAL					
020.4301.1010	SALARIES	3,067.45	6,193.96	30,856.79	24,662.83	20.1
020.4301.1070	SAFETY SHOES	.00	111.48	1,700.00	1,588.52	6.6
020.4301.1080	CHAUFFEURS LICENSE	.00	.00	100.00	100.00	.0
020.4301.1160	HEALTH & LIFE INSURANCE	5,071.36	10,142.72	60,856.13	50,713.41	16.7
020.4301.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	316.25	316.25	.0
020.4301.2040	PHONE EXPENSE	151.61	305.55	1,500.00	1,194.45	20.4
020.4301.2730	TECHNOLOGY EXPENSE	.00	.00	535.00	535.00	.0
020.4301.2740	PROFESSIONAL SERVICES	143.00	239.26	750.00	510.74	31.9
020.4301.3019	OFFICE SUPPLIES	9.96	9.96	500.00	490.04	2.0
020.4301.3060	SUPPLIES & LAUNDRY	837.15	837.15	600.00	(237.15)	139.5
020.4301.3370	ZOO SUPPLIES	.00	.00	2,000.00	2,000.00	.0
	TOTAL PARKS GENERAL	9,280.53	17,840.08	99,714.17	81,874.09	17.9
	PARK GROUNDS					
020.4304.1220	GROUNDS MAINTENANCE	36,430.43	73,562.40	366,469.75	292,907.35	20.1
020.4304.2040	PHONE EXPENSE	743.66	843.61	1,200.00	356.39	70.3
020.4304.2160	GAS & ELECTRICITY	11,234.98	22,148.91	75,000.00	52,851.09	29.5
020.4304.2740	PROFESSIONAL SERVICES	1,848.40	1,848.40	8,000.00	6,151.60	23.1
020.4304.3110	MAINTENANCE MATERIAL	2,171.71	3,881.01	13,000.00	9,118.99	29.9
020.4304.3770	SAFETY EXPENSE	.00	155.55	3,000.00	2,844.45	5.2
020.4304.4130	PLAYGROUND EQUIPMENT	.00	3,412.75	.00	(3,412.75)	.0
020.4304.4680	OTHER IMPROVEMENTS	648.20	2,448.66	10,000.00	7,551.34	24.5
020.4304.4681	DOG PARK	17.00	50.67	500.00	449.33	10.1
020.4304.4683	BIKE PARK & TRAILS	.00	1,009.27	15,000.00	13,990.73	6.7
020.4304.4922	PARK IMPROVEMENTS	345.00	690.00	5,000.00	4,310.00	13.8
	TOTAL PARK GROUNDS	53,439.38	110,051.23	497,169.75	387,118.52	22.1
	PARK BUILDINGS					
020.4306.1010	SALARIES	3,998.49	8,073.98	40,222.61	32,148.63	20.1
020.4306.2150	BUILDING REPAIRS AND MAINTEN	257.32	1,382.51	15,000.00	13,617.49	9.2
020.4306.2740	PROFESSIONAL SERVICES	.00	650.00	1,000.00	350.00	65.0
020.4306.3035	OTHER SUPPLIES	483.13	483.13	4,000.00	3,516.87	12.1
	TOTAL PARK BUILDINGS	4,738.94	10,589.62	60,222.61	49,632.99	17.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	PARKS - MOTOR EQUIPMENT					
020.4308.1010	SALARIES	2,665.62	5,382.58	26,814.69	21,432.11	20.1
020.4308.2130	RADIO MAINTENANCE	.00	.00	3,200.00	3,200.00	.0
020.4308.2140	M/E REPAIRS	.00	464.14	25,000.00	24,535.86	1.9
020.4308.3044	M/E SUPPLIES	1,236.12	2,220.59	20,000.00	17,779.41	11.1
020.4308.3750	FUEL	6,357.00	8,411.57	30,000.00	21,588.43	28.0
	TOTAL PARKS - MOTOR EQUIPMENT	10,258.74	16,478.88	105,014.69	88,535.81	15.7
	PARKS - BEAUTIFICATION					
020.4310.3035	OTHER SUPPLIES	288.11	1,932.47	6,000.00	4,067.53	32.2
	TOTAL PARKS - BEAUTIFICATION	288.11	1,932.47	6,000.00	4,067.53	32.2
	RECREATION ADMINISTRATION					
020.4401.1010	SALARIES	17,248.00	34,496.00	177,923.20	143,427.20	19.4
020.4401.1060	SECRETARY SALARY	4,288.60	8,531.47	55,785.60	47,254.13	15.3
020.4401.1070	SAFETY SHOES	.00	30.00	.00	(30.00)	.0
020.4401.1160	HEALTH & LIFE INSURANCE	5,822.84	11,645.68	69,873.41	58,227.73	16.7
020.4401.1300	SALARY - SUPERINTENDENT	9,596.16	19,192.32	114,660.00	95,467.68	16.7
020.4401.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	885.50	885.50	.0
020.4401.2030	DUES & PUBLICATIONS	.00	189.00	900.00	711.00	21.0
020.4401.2040	PHONE EXPENSE	636.61	1,012.07	4,400.00	3,387.93	23.0
020.4401.2060	TRAVEL AND CONFERENCE	.00	181.03	6,900.00	6,718.97	2.6
020.4401.2140	M/E REPAIRS	.00	22.95	3,000.00	2,977.05	.8
020.4401.2300	POSTAGE	.00	.00	1,700.00	1,700.00	.0
020.4401.2440	RECREATIONS PUBLICATIONS	136.21	264.16	2,500.00	2,235.84	10.6
020.4401.2540	SALES TAX	58.22	155.37	800.00	644.63	19.4
020.4401.2730	TECHNOLOGY EXPENSE	.00	.00	5,342.00	5,342.00	.0
020.4401.2740	PROFESSIONAL SERVICES	1,168.00	4,403.70	6,000.00	1,596.30	73.4
020.4401.3019	OFFICE SUPPLIES	728.61	2,000.09	6,000.00	3,999.91	33.3
020.4401.3035	OTHER SUPPLIES	105.55	552.00	2,500.00	1,948.00	22.1
020.4401.3044	M/E SUPPLIES	43.50	43.50	500.00	456.50	8.7
020.4401.3750	FUEL	1,720.83	1,720.83	4,000.00	2,279.17	43.0
020.4401.3990	MISCELLANEOUS EXPENSE	740.83	1,557.63	2,500.00	942.37	62.3
	TOTAL RECREATION ADMINISTRATIO	42,293.96	85,997.80	466,169.71	380,171.91	18.5
	PLAYGROUND PROGRAM					
020.4404.2900	TRANSPORTATION	.00	.00	500.00	500.00	.0
020.4404.3035	OTHER SUPPLIES	2,319.37	3,632.40	5,000.00	1,367.60	72.7
020.4404.3990	MISCELLANEOUS EXPENSE	4,446.84	6,168.12	10,000.00	3,831.88	61.7
	TOTAL PLAYGROUND PROGRAM	6,766.21	9,800.52	15,500.00	5,699.48	63.2

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	FALL-WINTER-SPRING PROGRAM					
020.4408.1010	SALARIES	28,177.52	57,126.18	179,283.20	122,157.02	31.9
020.4408.2470	CUSTODIAN EXPENSE	1,737.50	1,737.50	36,000.00	34,262.50	4.8
020.4408.3035	OTHER SUPPLIES	407.17	1,893.38	42,000.00	40,106.62	4.5
020.4408.3990	MISCELLANEOUS EXPENSE	85.35	705.99	10,000.00	9,294.01	7.1
	TOTAL FALL-WINTER-SPRING PROGR	30,407.54	61,463.05	267,283.20	205,820.15	23.0
	SPECIAL INTEREST PROGRAMS					
020.4410.2040	PHONE EXPENSE	85.40	134.37	600.00	465.63	22.4
020.4410.2530	CAMPGROUND COMMISSIONS	4,687.81	11,432.04	51,000.00	39,567.96	22.4
020.4410.2541	WATER SERVICE EXCISE TAX PYBLE	.00	.00	400.00	400.00	.0
020.4410.3130	CAMPGROUND SUPPLIES	4,323.74	11,696.86	35,000.00	23,303.14	33.4
	TOTAL SPECIAL INTEREST PROGRAM	9,096.95	23,263.27	87,000.00	63,736.73	26.7
	SWIMMING POOL					
020.4490.1010	SALARIES	43,262.11	99,190.04	166,369.36	67,179.32	59.6
020.4490.1430	MAINTENANCE SALARIES	.00	12.36	8,000.00	7,987.64	.2
020.4490.2040	PHONE EXPENSE	459.40	1,114.86	2,500.00	1,385.14	44.6
020.4490.2150	BUILDING REPAIRS AND MAINTEN	.00	.00	6,000.00	6,000.00	.0
020.4490.2160	GAS & ELECTRICITY	11,797.66	27,118.52	38,000.00	10,881.48	71.4
020.4490.2190	REPAIRS AND MAINTENANCE	630.96	681.16	10,000.00	9,318.84	6.8
020.4490.2540	SALES TAX	6,147.55	7,407.88	10,000.00	2,592.12	74.1
020.4490.2740	PROFESSIONAL SERVICES	.00	250.00	500.00	250.00	50.0
020.4490.3035	OTHER SUPPLIES	16,814.26	23,960.35	42,000.00	18,039.65	57.1
020.4490.3135	CONCESSION SUPPLIES	3,402.57	15,264.81	25,000.00	9,735.19	61.1
020.4490.3990	MISCELLANEOUS EXPENSE	1,336.46	4,531.49	4,000.00	(531.49)	113.3
020.4490.5510	REFUND	54.00	54.00	.00	(54.00)	.0
	TOTAL SWIMMING POOL	83,904.97	179,585.47	312,369.36	132,783.89	57.5
	TOTAL FUND EXPENDITURES	250,475.33	517,002.39	1,916,443.49	1,399,441.10	27.0
	NET REVENUE OVER EXPENDITURES	(184,213.91)	(308,055.46)	(8,703.44)	299,352.02	(3539.
	GRAND TOTAL REVENUE/ EXPENDIT	(1,204,154.18)	(851,873.76)	(665,776.29)	186,097.47	(128.0)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LIBRARY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
030.0100.1001	GENERAL PROPERTY TAXES	3,649.35	16,480.63	1,215,400.50	1,198,919.87	1.4
	TOTAL PROPERTY TAXES	3,649.35	16,480.63	1,215,400.50	1,198,919.87	1.4
	NON-PROPERTY TAXES					
030.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	34,901.20	34,901.20	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	34,901.20	34,901.20	.0
	GRANTS AND CONTRIBUTIONS					
030.0410.4115	OPEN ACCESS	.00	.00	3,800.00	3,800.00	.0
030.0410.4122	COUNTY LIBRARY SERVICE	.00	.00	140,000.00	140,000.00	.0
030.0410.4126	ENRICH IOWA	.00	.00	7,700.00	7,700.00	.0
030.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	31,427.55	31,427.55	.0
	TOTAL GRANTS AND CONTRIBUTION	.00	.00	182,927.55	182,927.55	.0
	CHARGES FOR OPTIONAL SERVICE					
030.0550.5818	POST CARDS	21.00	21.00	150.00	129.00	14.0
030.0550.5821	LOST BOOKS PAID	45.00	45.00	.00	(45.00)	.0
	TOTAL CHARGES FOR OPTIONAL SER	66.00	66.00	150.00	84.00	44.0
	REVENUE FROM USE OF MONEY &					
030.0700.7001	INTEREST ON INVESTMENTS	62.99	392.28	3,500.00	3,107.72	11.2
030.0700.7013	RENT INCOME	400.00	400.00	800.00	400.00	50.0
	TOTAL REVENUE FROM USE OF MON	462.99	792.28	4,300.00	3,507.72	18.4
	NON-REVENUE RECEIPTS					
030.0900.9003	MISC. REFUNDS	.00	.00	300.00	300.00	.0
030.0900.9005	TRANSFERS IN	.00	.00	72,000.00	72,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	72,300.00	72,300.00	.0
	TOTAL FUND REVENUE	4,178.34	17,338.91	1,509,979.25	1,492,640.34	1.2

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LIBRARY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	LIBRARY					
030.4101.1010	SALARIES	69,909.07	141,059.19	900,998.79	759,939.60	15.7
030.4101.1040	FICA	4,862.42	9,819.79	68,926.41	59,106.62	14.3
030.4101.1050	IPERS	6,439.99	13,003.80	85,054.29	72,050.49	15.3
030.4101.1160	HEALTH & LIFE INSURANCE	14,827.82	29,655.64	177,933.22	148,277.58	16.7
030.4101.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	885.50	885.50	.0
030.4101.2040	PHONE EXPENSE	451.75	839.97	4,000.00	3,160.03	21.0
030.4101.2160	GAS & ELECTRICITY	9,321.68	16,264.47	64,000.00	47,735.53	25.4
030.4101.2162	WATER/SEWER UTILITIES	427.65	742.52	3,000.00	2,257.48	24.8
030.4101.2170	BUILDING INSURANCE F & EC	.00	.00	2,341.00	2,341.00	.0
030.4101.2190	REPAIRS AND MAINTENANCE	8,100.80	10,938.47	42,000.00	31,061.53	26.0
030.4101.2260	PERIODICALS AND SUBSCRIPTION	2,420.77	2,772.20	2,000.00	(772.20)	138.6
030.4101.2740	PROFESSIONAL SERVICES	143.00	143.00	.00	(143.00)	.0
030.4101.3019	OFFICE SUPPLIES	69.87	694.74	2,500.00	1,805.26	27.8
030.4101.3057	COMPUTER MAINTENANCE	(64.97)	239.28	2,000.00	1,760.72	12.0
030.4101.3058	DIGITAL INFORMATION	7,187.77	25,757.44	100,000.00	74,242.56	25.8
030.4101.3090	BUILDING SUPPLIES	891.53	2,275.64	13,000.00	10,724.36	17.5
030.4101.4010	CAPITAL OUTLAY	.00	17,000.00	.00	(17,000.00)	.0
030.4101.4020	BOOKS	2,383.71	7,362.94	30,000.00	22,637.06	24.5
030.4101.4021	AUDIO/VISUAL	114.29	114.29	1,000.00	885.71	11.4
	TOTAL LIBRARY	127,487.15	278,683.38	1,499,639.21	1,220,955.83	18.6
	TOTAL FUND EXPENDITURES	127,487.15	278,683.38	1,499,639.21	1,220,955.83	18.6
	NET REVENUE OVER EXPENDITURES	(123,308.81)	(261,344.47)	10,340.04	271,684.51	(2527.
	GRAND TOTAL REVENUE/ EXPENDIT	(1,327,462.99)	(1,113,218.23)	(655,436.25)	457,781.98	(169.8)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
040.0100.1001	GENERAL PROPERTY TAXES	1,164.34	5,258.21	387,774.01	382,515.80	1.4
	TOTAL PROPERTY TAXES	1,164.34	5,258.21	387,774.01	382,515.80	1.4
	NON-PROPERTY TAXES					
040.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	11,135.24	11,135.24	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	11,135.24	11,135.24	.0
	GRANTS AND CONTRIBUTIONS					
040.0410.4123	STATE GRANTS	.00	.00	5,000.00	5,000.00	.0
040.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	10,026.97	10,026.97	.0
	TOTAL GRANTS AND CONTRIBUTION	.00	.00	15,026.97	15,026.97	.0
	CHARGES FOR ESSENTIAL SERVIC					
040.0500.5635	CLASS INCOME	3,961.95	4,496.97	32,000.00	27,503.03	14.1
040.0500.7006	SALES RENTAL GALLERY	1,943.23	2,205.89	15,000.00	12,794.11	14.7
	TOTAL CHARGES FOR ESSENTIAL SE	5,905.18	6,702.86	47,000.00	40,297.14	14.3
	REVENUE FROM USE OF MONEY &					
040.0700.7001	INTEREST ON INVESTMENTS	403.98	866.42	2,000.00	1,133.58	43.3
	TOTAL REVENUE FROM USE OF MON	403.98	866.42	2,000.00	1,133.58	43.3
	MISCELLANEOUS REVENUES					
040.0800.4113	GENERAL SUPPORT GRANTS	.00	.00	50,000.00	50,000.00	.0
040.0800.5640	SUMMER ARTS FEST. & FEST. WO	13.00	13.00	3,000.00	2,987.00	.4
040.0800.5641	SPECIAL EDUCATION OUTREACH	.00	.00	3,000.00	3,000.00	.0
040.0800.5643	PUBLIC EVENTS	.00	1,500.00	.00	(1,500.00)	.0
040.0800.8007	GIFTS AND DONATIONS	1,491.00	3,247.51	24,000.00	20,752.49	13.5
040.0800.8008	SALE OF EXHIBITS	895.00	950.00	1,000.00	50.00	95.0
040.0800.8020	OTHER MISCELLANEOUS	1,105.00	1,430.00	30,000.00	28,570.00	4.8
	TOTAL MISCELLANEOUS REVENUES	3,504.00	7,140.51	111,000.00	103,859.49	6.4

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-REVENUE RECEIPTS					
040.0900.9004	DAMAGE CLAIMS	300.00	500.00	3,000.00	2,500.00	16.7
040.0900.9005	TRANSFERS IN	.00	.00	124,500.00	124,500.00	.0
040.0900.9009	SALES TAX INCOME	246.23	278.46	2,000.00	1,721.54	13.9
	TOTAL NON-REVENUE RECEIPTS	546.23	778.46	129,500.00	128,721.54	.6
	TOTAL FUND REVENUE	11,523.73	20,746.46	703,436.22	682,689.76	3.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	MUSEUM ADMINISTRATION					
040.4202.1010	SALARIES	28,958.63	43,165.65	274,909.34	231,743.69	15.7
040.4202.1040	FICA	1,997.21	3,856.86	21,030.56	17,173.70	18.3
040.4202.1050	IPERS	2,733.73	5,278.14	25,951.44	20,673.30	20.3
040.4202.1160	HEALTH & LIFE INSURANCE	6,450.70	12,901.40	94,286.21	81,384.81	13.7
040.4202.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	379.50	379.50	.0
040.4202.2030	DUES & PUBLICATIONS	.00	205.00	1,000.00	795.00	20.5
040.4202.2040	PHONE EXPENSE	87.68	87.68	1,000.00	912.32	8.8
040.4202.2060	TRAVEL AND CONFERENCE	.00	.00	150.00	150.00	.0
040.4202.2730	TECHNOLOGY EXPENSE	.00	.00	5,000.00	5,000.00	.0
040.4202.2740	PROFESSIONAL SERVICES	243.00	243.00	100.00	(143.00)	243.0
040.4202.3019	OFFICE SUPPLIES	1,077.11	1,229.38	1,500.00	270.62	82.0
040.4202.3035	OTHER SUPPLIES	39.23	39.23	.00	(39.23)	.0
040.4202.5510	REFUND	300.00	650.00	4,500.00	3,850.00	14.4
	TOTAL MUSEUM ADMINISTRATION	41,887.29	67,656.34	429,807.05	362,150.71	15.7
	MUSEUM BUILDING & GROUNDS					
040.4203.2160	GAS & ELECTRICITY	2,436.86	4,358.79	18,000.00	13,641.21	24.2
040.4203.2181	SECURITY SYSTEM	.00	.00	1,500.00	1,500.00	.0
040.4203.2190	REPAIRS AND MAINTENANCE	279.34	453.04	4,492.00	4,038.96	10.1
040.4203.2201	ELAVATOR MAINTENANCE	.00	.00	2,200.00	2,200.00	.0
040.4203.3035	OTHER SUPPLIES	433.25	553.21	800.00	246.79	69.2
	TOTAL MUSEUM BUILDING & GROUN	3,149.45	5,365.04	26,992.00	21,626.96	19.9
	MUSEUM FUNDED ADMIN 1					
040.4211.2020	ADVERTISING (GENERAL)	120.00	120.00	2,500.00	2,380.00	4.8
040.4211.2060	TRAVEL AND CONFERENCE	.00	.00	50.00	50.00	.0
040.4211.2080	EDUCATION AND TRAINING	50.00	100.00	100.00	.00	100.0
040.4211.2300	POSTAGE	450.00	450.00	1,500.00	1,050.00	30.0
040.4211.2448	CREDIT CARD SERVICES	258.82	436.98	4,000.00	3,563.02	10.9
040.4211.3019	OFFICE SUPPLIES	.00	.00	600.00	600.00	.0
040.4211.3990	MISCELLANEOUS EXPENSE	1,931.72	7,043.78	5,000.00	(2,043.78)	140.9
	TOTAL MUSEUM FUNDED ADMIN 1	2,810.54	8,150.76	13,750.00	5,599.24	59.3
	MUSEUM FUNDED MEMBERSHIP					
040.4212.2441	PROMOTION EXPENSE	.00	.00	50.00	50.00	.0
040.4212.2442	NEWS LETTER & ANNUAL REPORT	.00	796.06	900.00	103.94	88.5
040.4212.3019	OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
	TOTAL MUSEUM FUNDED MEMBERSH	.00	796.06	1,050.00	253.94	75.8

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	MUSEUM TEMPORARY EXHIBITIONS					
040.4213.2443	EXHIBIT COSTS	35.00	1,133.00	10,000.00	8,867.00	11.3
040.4213.3019	OFFICE SUPPLIES	36.89	89.46	50.00	(39.46)	178.9
040.4213.5700	PAID TO ARTIST	.00	.00	500.00	500.00	.0
	TOTAL MUSEUM TEMPORARY EXHIBI	71.89	1,222.46	10,550.00	9,327.54	11.6
	MUS FUNDED PERM COLLECTION					
040.4214.2444	CONSERVATION EXPENSE	.00	.00	5,000.00	5,000.00	.0
040.4214.3990	MISCELLANEOUS EXPENSE	.00	.00	25.00	25.00	.0
	TOTAL MUS FUNDED PERM COLLECT	.00	.00	5,025.00	5,025.00	.0
	MUSEUM FUNDED EDUCATION					
040.4215.2020	ADVERTISING (GENERAL)	17.11	142.97	2,500.00	2,357.03	5.7
040.4215.2190	REPAIRS AND MAINTENANCE	872.77	872.77	100.00	(772.77)	872.8
040.4215.2740	PROFESSIONAL SERVICES	15.08	546.08	5,000.00	4,453.92	10.9
040.4215.3019	OFFICE SUPPLIES	1,757.41	1,777.40	5,000.00	3,222.60	35.6
040.4215.3140	OTHER SPECIAL EVENTS	4.99	4.99	1,500.00	1,495.01	.3
040.4215.5510	REFUND	26.80	26.80	250.00	223.20	10.7
	TOTAL MUSEUM FUNDED EDUCATIO	2,694.16	3,371.01	14,350.00	10,978.99	23.5
	SPECIAL EVENTS - NON-FEE					
040.4216.2740	PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
040.4216.2741	PERFORMING ARTS	.00	.00	2,500.00	2,500.00	.0
040.4216.3019	OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
	TOTAL SPECIAL EVENTS - NON-FEE	.00	.00	3,500.00	3,500.00	.0
	SPECIAL EVENTS - FEE					
040.4217.2446	FEE PROGRAMS	.00	14.99	6,000.00	5,985.01	.3
040.4217.2637	SUMMER ARTS FESTIVAL	20.70	964.91	8,000.00	7,035.09	12.1
	TOTAL SPECIAL EVENTS - FEE	20.70	979.90	14,000.00	13,020.10	7.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	MUSEUM FUNDED SHOP					
040.4218.2447	RESALE PURCHASES	.00	.00	2,000.00	2,000.00	.0
040.4218.3019	OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
040.4218.5700	PAID TO ARTIST	.00	1,181.67	6,500.00	5,318.33	18.2
	TOTAL MUSEUM FUNDED SHOP	.00	1,181.67	8,600.00	7,418.33	13.7
	MUSEUM FUNDED LIBRARY					
040.4219.4020	BOOKS	.00	.00	50.00	50.00	.0
	TOTAL MUSEUM FUNDED LIBRARY	.00	.00	50.00	50.00	.0
	MUSEUM PROGRAM - SALES TAX					
040.4220.2540	SALES TAX	.00	.00	2,000.00	2,000.00	.0
	TOTAL MUSEUM PROGRAM - SALES T	.00	.00	2,000.00	2,000.00	.0
	MUSEUM FUNDED ADMIN 2					
040.4222.1010	SALARIES	3,243.91	18,902.13	157,559.30	138,657.17	12.0
040.4222.1040	FICA	248.16	470.94	12,053.29	11,582.35	3.9
040.4222.1050	IPERS	306.23	581.13	14,873.60	14,292.47	3.9
040.4222.2673	TRANSIT SUBSIDY	.00	.00	500.00	500.00	.0
040.4222.3019	OFFICE SUPPLIES	.00	.00	250.00	250.00	.0
	TOTAL MUSEUM FUNDED ADMIN 2	3,798.30	19,954.20	185,236.19	165,281.99	10.8
	MUSEUM FUNDED BUILD/GROUNDS					
040.4223.2160	GAS & ELECTRICITY	.00	.00	1,000.00	1,000.00	.0
040.4223.2181	SECURITY SYSTEM	.00	.00	1,000.00	1,000.00	.0
040.4223.2190	REPAIRS AND MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
040.4223.2201	ELAVATOR MAINTENANCE	.00	.00	500.00	500.00	.0
040.4223.3035	OTHER SUPPLIES	.00	14.99	500.00	485.01	3.0
	TOTAL MUSEUM FUNDED BUILD/GRO	.00	14.99	5,000.00	4,985.01	.3
	TOTAL FUND EXPENDITURES	54,432.33	108,692.43	719,910.24	611,217.81	15.1
	NET REVENUE OVER EXPENDITURES	(42,908.60)	(87,945.97)	(16,474.02)	71,471.95	(533.9)
	GRAND TOTAL REVENUE/ EXPENDIT	(1,370,371.59)	(1,201,164.20)	(671,910.27)	529,253.93	(178.8)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
050.0100.1001	GENERAL PROPERTY TAXES	1,119.36	5,055.09	372,794.53	367,739.44	1.4
	TOTAL PROPERTY TAXES	1,119.36	5,055.09	372,794.53	367,739.44	1.4
	NON-PROPERTY TAXES					
050.0200.2005	PASSENGER FACILITY CHARGE	3,413.53	7,028.34	38,000.00	30,971.66	18.5
050.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	10,705.09	10,705.09	.0
	TOTAL NON-PROPERTY TAXES	3,413.53	7,028.34	48,705.09	41,676.75	14.4
	GRANTS AND CONTRIBUTIONS					
050.0410.4105	STATE GRANT	.00	.00	48,000.00	48,000.00	.0
050.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	9,639.64	9,639.64	.0
	TOTAL GRANTS AND CONTRIBUTION	.00	.00	57,639.64	57,639.64	.0
	CHARGES FOR ESSENTIAL SERVIC					
050.0500.5637	GENERAL LANDING FEES	5,125.63	9,767.71	58,000.00	48,232.29	16.8
050.0500.5639	SEWER - WATER - MOWING	81.44	207.09	5,250.00	5,042.91	3.9
	TOTAL CHARGES FOR ESSENTIAL SE	5,207.07	9,974.80	63,250.00	53,275.20	15.8
	REVENUE FROM USE OF MONEY &					
050.0700.7001	INTEREST ON INVESTMENTS	1,528.62	2,990.20	20,000.00	17,009.80	15.0
050.0700.7007	ENTERPRISE RENT-A-CAR	395.07	722.46	4,000.00	3,277.54	18.1
050.0700.7008	PRITCHARDS RENTAL CAR	433.39	1,519.50	2,587.91	1,068.41	58.7
050.0700.7009	SPACE RENTALS	5,636.10	10,398.94	63,000.00	52,601.06	16.5
050.0700.7012	FARM INCOME	.00	962.00	96,000.00	95,038.00	1.0
050.0700.7013	FBO RENTAL	.00	3,150.13	37,000.00	33,849.87	8.5
050.0700.7015	HANGAR RENTAL	9,039.12	14,312.74	92,000.00	77,687.26	15.6
050.0700.7016	LAND LEASES	.00	8,502.05	39,000.00	30,497.95	21.8
050.0700.7018	OTHER SPACE RENTAL	6,234.42	9,138.92	37,000.00	27,861.08	24.7
	TOTAL REVENUE FROM USE OF MON	23,266.72	51,696.94	390,587.91	338,890.97	13.2
	MISCELLANEOUS REVENUES					
050.0800.8011	SALE OF GAS	3,332.60	7,220.20	38,000.00	30,779.80	19.0
	TOTAL MISCELLANEOUS REVENUES	3,332.60	7,220.20	38,000.00	30,779.80	19.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-REVENUE RECEIPTS					
050.0900.9007	REIMBURSED EXPENSE	670.58	1,183.99	6,000.00	4,816.01	19.7
	TOTAL NON-REVENUE RECEIPTS	670.58	1,183.99	6,000.00	4,816.01	19.7
	TOTAL FUND REVENUE	37,009.86	82,159.36	976,977.17	894,817.81	8.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	AIRPORT ADMINSTRATION					
050.2801.1010	SALARIES	13,289.72	26,551.11	174,636.79	148,085.68	15.2
050.2801.1040	FICA	2,343.96	4,701.70	32,397.29	27,695.59	14.5
050.2801.1050	IPERS	3,041.73	6,100.44	39,977.83	33,877.39	15.3
050.2801.1160	HEALTH & LIFE INSURANCE	4,501.38	9,002.76	54,016.32	45,013.56	16.7
050.2801.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	316.25	316.25	.0
050.2801.2030	DUES & PUBLICATIONS	880.00	1,080.00	3,000.00	1,920.00	36.0
050.2801.2040	PHONE EXPENSE	1,521.79	1,989.79	5,000.00	3,010.21	39.8
050.2801.2060	TRAVEL AND CONFERENCE	.00	(250.00)	3,000.00	3,250.00	(8.3)
050.2801.2300	POSTAGE	.00	390.00	1,000.00	610.00	39.0
050.2801.2627	PUBLICITY AND PROMOTION	1,446.20	1,941.20	62,500.00	60,558.80	3.1
050.2801.2635	INSURANCE	.00	.00	80,000.00	80,000.00	.0
050.2801.2730	TECHNOLOGY EXPENSE	.00	.00	3,740.00	3,740.00	.0
050.2801.2740	PROFESSIONAL SERVICES	825.76	2,435.76	8,000.00	5,564.24	30.5
050.2801.3019	OFFICE SUPPLIES	41.10	121.08	2,000.00	1,878.92	6.1
050.2801.3990	MISCELLANEOUS EXPENSE	.00	1,807.97	1,000.00	(807.97)	180.8
050.2801.5050	TRANSFERS	.00	.00	300,000.00	300,000.00	.0
	TOTAL AIRPORT ADMINSTRATION	27,891.64	55,871.81	770,584.48	714,712.67	7.3
	SHOP AND EQUIPMENT					
050.2804.1010	SALARIES	4,848.32	9,686.29	63,710.40	54,024.11	15.2
050.2804.2161	GAS UTILITIES	39.89	82.46	6,500.00	6,417.54	1.3
050.2804.2180	ELECTRICITY	155.53	313.79	3,500.00	3,186.21	9.0
050.2804.3060	SUPPLIES & LAUNDRY	35.32	79.47	1,000.00	920.53	8.0
050.2804.3110	MAINTENANCE MATERIAL	2,681.05	6,773.93	18,000.00	11,226.07	37.6
050.2804.3570	GASOLINE	4,022.91	4,022.91	25,000.00	20,977.09	16.1
050.2804.3580	OIL AND GREASE	316.20	316.20	3,000.00	2,683.80	10.5
	TOTAL SHOP AND EQUIPMENT	12,099.22	21,275.05	120,710.40	99,435.35	17.6
	FIRE AND EQUIPMENT					
050.2806.1010	SALARIES	4,848.32	9,686.29	63,710.40	54,024.11	15.2
050.2806.1011	NW ARFF SALARIES	1,516.03	3,277.31	20,000.00	16,722.69	16.4
050.2806.2080	EDUCATION AND TRAINING	174.27	476.87	3,500.00	3,023.13	13.6
050.2806.2161	GAS UTILITIES	35.70	97.29	5,500.00	5,402.71	1.8
050.2806.2180	ELECTRICITY	861.38	1,692.87	10,000.00	8,307.13	16.9
050.2806.2711	MAINTENANCE EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
050.2806.2901	EXTINGUISHER	.00	.00	10,000.00	10,000.00	.0
	TOTAL FIRE AND EQUIPMENT	7,435.70	15,230.63	117,710.40	102,479.77	12.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

AIRPORT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	LANDING AREA					
050.2808.1010	SALARIES	4,848.32	9,686.29	63,710.40	54,024.11	15.2
050.2808.2180	ELECTRICITY	771.99	1,556.14	10,500.00	8,943.86	14.8
050.2808.3110	MAINTENANCE MATERIAL	49,880.30	50,370.30	16,000.00	(34,370.30)	314.8
	TOTAL LANDING AREA	55,500.61	61,612.73	90,210.40	28,597.67	68.3
	AVIATION RENTED					
050.2810.1010	SALARIES	1,435.46	2,867.86	18,862.98	15,995.12	15.2
050.2810.2180	ELECTRICITY	455.13	846.39	6,500.00	5,653.61	13.0
050.2810.3110	MAINTENANCE MATERIAL	157.74	265.74	4,000.00	3,734.26	6.6
	TOTAL AVIATION RENTED	2,048.33	3,979.99	29,362.98	25,382.99	13.6
	NON-AVIATION RENTED					
050.2812.3110	MAINTENANCE MATERIAL	39.66	1,594.36	1,000.00	(594.36)	159.4
	TOTAL NON-AVIATION RENTED	39.66	1,594.36	1,000.00	(594.36)	159.4
	TERMINAL BUILDING					
050.2814.1010	SALARIES	1,435.46	2,867.86	18,862.98	15,995.12	15.2
050.2814.2161	GAS UTILITIES	70.24	202.01	5,000.00	4,797.99	4.0
050.2814.2180	ELECTRICITY	7,063.36	13,674.23	72,000.00	58,325.77	19.0
050.2814.3110	MAINTENANCE MATERIAL	1,831.28	2,935.45	20,000.00	17,064.55	14.7
050.2814.3420	JANITORIAL SUPPLIES	359.23	1,154.49	5,000.00	3,845.51	23.1
050.2814.3990	MISCELLANEOUS EXPENSE	2,103.23	6,209.67	25,000.00	18,790.33	24.8
	TOTAL TERMINAL BUILDING	12,862.80	27,043.71	145,862.98	118,819.27	18.5
	TOTAL FUND EXPENDITURES	117,877.96	186,608.28	1,275,441.64	1,088,833.36	14.6
	NET REVENUE OVER EXPENDITURES	(80,868.10)	(104,448.92)	(298,464.47)	(194,015.55)	(35.0)
	GRAND TOTAL REVENUE/ EXPENDIT	(1,451,239.69)	(1,305,613.12)	(970,374.74)	335,238.38	(134.6)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CEMETERY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
070.0100.1001	GENERAL PROPERTY TAXES	621.20	2,805.35	206,882.05	204,076.70	1.4
	TOTAL PROPERTY TAXES	621.20	2,805.35	206,882.05	204,076.70	1.4
	NON-PROPERTY TAXES					
070.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	5,940.78	5,940.78	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	5,940.78	5,940.78	.0
070.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	5,349.51	5,349.51	.0
	TOTAL SOURCE 0410	.00	.00	5,349.51	5,349.51	.0
	CEMETERY REVENUE					
070.0560.5005	PET INTERMENTS	.00	.00	1,000.00	1,000.00	.0
070.0560.5016	ENGRAVING	825.00	1,925.00	2,500.00	575.00	77.0
070.0560.5017	ANNUAL CARE OF LOTS	.00	.00	1,000.00	1,000.00	.0
070.0560.5018	INTERMENTS	6,410.00	10,380.00	105,000.00	94,620.00	9.9
070.0560.5019	FOUNDATIONS	748.00	2,444.00	18,000.00	15,556.00	13.6
070.0560.5041	CEMETERY CAPITAL IMP REVENUE	575.00	925.00	9,000.00	8,075.00	10.3
070.0560.5051	CEMETERY PRESERVATION	.00	.00	5,000.00	5,000.00	.0
	TOTAL CEMETERY REVENUE	8,558.00	15,674.00	141,500.00	125,826.00	11.1
	REVENUE FROM USE OF MONEY &					
070.0700.7001	INTEREST ON INVESTMENTS	1,298.05	2,549.73	21,000.00	18,450.27	12.1
	TOTAL REVENUE FROM USE OF MON	1,298.05	2,549.73	21,000.00	18,450.27	12.1
	MISCELLANEOUS REVENUES					
070.0800.8007	GIFTS AND DONATIONS	.00	.00	3,000.00	3,000.00	.0
070.0800.8012	SALES OF LOTS	5,992.00	6,272.00	40,000.00	33,728.00	15.7
070.0800.8014	VASES & DECORATION	8,296.71	11,712.96	52,000.00	40,287.04	22.5
070.0800.8020	OTHER MISCELLANEOUS	.00	.00	5,000.00	5,000.00	.0
	TOTAL MISCELLANEOUS REVENUES	14,288.71	17,984.96	100,000.00	82,015.04	18.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CEMETERY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-REVENUE RECEIPTS					
070.0900.9009	SALES TAX REVENUE	580.77	819.91	3,150.00	2,330.09	26.0
	TOTAL NON-REVENUE RECEIPTS	580.77	819.91	3,150.00	2,330.09	26.0
	TOTAL FUND REVENUE	25,346.73	39,833.95	483,822.34	443,988.39	8.2

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CEMETERY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CEMETERY ADMINISTRATION					
070.4501.1010	SALARIES	9,408.33	18,355.09	118,826.31	100,471.22	15.5
070.4501.1040	FICA	1,650.18	3,303.69	22,155.71	18,852.02	14.9
070.4501.1050	IPERS	1,874.64	3,782.96	27,339.85	23,556.89	13.8
070.4501.1070	SAFETY SHOES	.00	150.00	300.00	150.00	50.0
070.4501.1160	HEALTH & LIFE INSURANCE	3,505.56	7,011.12	42,066.62	35,055.50	16.7
070.4501.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	189.75	189.75	.0
070.4501.2020	ADVERTISING (GENERAL)	80.02	467.77	2,000.00	1,532.23	23.4
070.4501.2030	DUES & PUBLICATIONS	29.99	325.16	600.00	274.84	54.2
070.4501.2040	PHONE EXPENSE	214.43	373.94	1,200.00	826.06	31.2
070.4501.2060	TRAVEL AND CONFERENCE	.00	109.00	3,000.00	2,891.00	3.6
070.4501.2160	GAS & ELECTRICITY	1,720.75	3,516.02	10,000.00	6,483.98	35.2
070.4501.2300	POSTAGE	.00	.00	600.00	600.00	.0
070.4501.2540	SALES TAX	309.27	631.40	.00	(631.40)	.0
070.4501.2722	COPY CHARGE	137.83	137.83	700.00	562.17	19.7
070.4501.2730	TECHNOLOGY EXPENSE	.00	.00	2,137.00	2,137.00	.0
070.4501.3019	OFFICE SUPPLIES	1,570.15	1,618.15	1,700.00	81.85	95.2
070.4501.3330	VASES & DECORATION	142.68	285.36	8,000.00	7,714.64	3.6
070.4501.3340	MARKERS & BENCHES	2,178.80	3,333.91	10,000.00	6,666.09	33.3
070.4501.3350	ENGRAVING	.00	1,980.00	10,000.00	8,020.00	19.8
070.4501.3990	MISCELLANEOUS EXPENSE	143.54	342.52	2,000.00	1,657.48	17.1
070.4501.5510	REFUND	.00	.00	500.00	500.00	.0
	TOTAL CEMETERY ADMINISTRATION	22,966.17	45,723.92	263,315.24	217,591.32	17.4
	CEMETERY - OPERATING					
070.4504.1010	SALARIES	13,743.22	27,541.30	170,790.77	143,249.47	16.1
070.4504.1070	SAFETY SHOES	.00	300.00	600.00	300.00	50.0
070.4504.1080	CHAUFFEURS LICENSE	.00	.00	50.00	50.00	.0
070.4504.2140	M/E REPAIRS	982.12	1,004.79	3,500.00	2,495.21	28.7
070.4504.2150	BUILDING REPAIRS AND MAINTEN	1,338.60	1,808.60	2,500.00	691.40	72.3
070.4504.2190	REPAIRS AND MAINTENANCE	.00	478.61	4,000.00	3,521.39	12.0
070.4504.2740	PROFESSIONAL SERVICES	143.00	143.00	200.00	57.00	71.5
070.4504.3110	MAINTENANCE MATERIAL	1,916.17	2,462.57	8,000.00	5,537.43	30.8
070.4504.3310	TOOLS AND SUPPLIES	255.33	678.17	3,000.00	2,321.83	22.6
070.4504.3390	FOUNDATION MATERIAL	.00	17.36	5,000.00	4,982.64	.4
070.4504.3410	THERMOGAS	.00	.00	500.00	500.00	.0
070.4504.3580	OIL AND GREASE	.00	60.10	300.00	239.90	20.0
070.4504.3750	FUEL	1,922.78	1,922.78	10,000.00	8,077.22	19.2
070.4504.3990	MISCELLANEOUS EXPENSE	208.68	393.46	2,000.00	1,606.54	19.7
070.4504.4015	CEMETERY EQUIPMENT	.00	.00	7,000.00	7,000.00	.0
070.4504.4646	CEMETERY PRESERVATION	.00	.00	5,000.00	5,000.00	.0
070.4504.5050	TRANSFERS OUT	.00	900.00	900.00	.00	100.0
	TOTAL CEMETERY - OPERATING	20,509.90	37,710.74	223,340.77	185,630.03	16.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	43,476.07	83,434.66	486,656.01	403,221.35	17.1
NET REVENUE OVER EXPENDITURES	(18,129.34)	(43,600.71)	(2,833.67)	40,767.04	(1538.
GRAND TOTAL REVENUE/ EXPENDIT	(1,469,369.03)	(1,349,213.83)	(973,208.41)	376,005.42	(138.6)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

TRANSIT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
080.0100.1001	GENERAL PROPERTY TAXES	645.57	2,274.83	215,000.00	212,725.17	1.1
	TOTAL PROPERTY TAXES	645.57	2,274.83	215,000.00	212,725.17	1.1
	NON-PROPERTY TAXES					
080.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	6,174.02	6,174.02	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	6,174.02	6,174.02	.0
	GRANTS AND CONTRIBUTIONS					
080.0410.4120	FEDERAL GRANTS-TRANSIT	.00	.00	1,226,849.00	1,226,849.00	.0
080.0410.4121	STATE GRANT - TRANSIT	28,994.23	60,832.72	316,106.00	255,273.28	19.2
080.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	5,559.53	5,559.53	.0
	TOTAL GRANTS AND CONTRIBUTION	28,994.23	60,832.72	1,548,514.53	1,487,681.81	3.9
	CHARGES FOR OPTIONAL SERVICE					
080.0550.5040	TRANSIT REVENUE	4,438.02	8,757.91	55,000.00	46,242.09	15.9
080.0550.5049	ADA PASSES	60.00	80.00	250.00	170.00	32.0
	TOTAL CHARGES FOR OPTIONAL SER	4,498.02	8,837.91	55,250.00	46,412.09	16.0
	REVENUE FROM USE OF MONEY &					
080.0700.7001	INTEREST ON INVESTMENTS	1,141.23	2,287.61	3,000.00	712.39	76.3
	TOTAL REVENUE FROM USE OF MON	1,141.23	2,287.61	3,000.00	712.39	76.3
	TOTAL FUND REVENUE	35,279.05	74,233.07	1,827,938.55	1,753,705.48	4.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

TRANSIT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CITY TRANSIT					
080.5801.1010	SALARIES	13,153.48	26,302.72	172,782.69	146,479.97	15.2
080.5801.1040	FICA	301.38	602.76	13,217.88	12,615.12	4.6
080.5801.1050	IPERS	394.84	789.68	16,310.69	15,521.01	4.8
080.5801.1160	HEALTH & LIFE INSURANCE	2,150.69	4,301.38	9,239.81	4,938.43	46.6
080.5801.1760	UNEMPLOYMENT COMP	.00	.00	695.75	695.75	.0
080.5801.2020	ADVERTISING (GENERAL)	.00	.00	2,000.00	2,000.00	.0
080.5801.2030	DUES & PUBLICATIONS	.00	3,380.00	3,780.00	400.00	89.4
080.5801.2040	PHONE EXPENSE	150.18	287.66	1,250.00	962.34	23.0
080.5801.2060	TRAVEL AND CONFERENCE	.00	.00	1,000.00	1,000.00	.0
080.5801.2160	GAS & ELECTRICITY	259.35	800.17	2,600.00	1,799.83	30.8
080.5801.2300	POSTAGE	.00	.00	100.00	100.00	.0
080.5801.2673	TRANSIT SUBSIDY	56,126.46	83,372.31	336,758.71	253,386.40	24.8
080.5801.2674	ADA BOOKLETS	32.99	32.99	500.00	467.01	6.6
080.5801.2722	COPY CHARGE	.00	.00	400.00	400.00	.0
080.5801.2730	TECHNOLOGY EXPENSE	480.00	1,480.00	62,000.00	60,520.00	2.4
080.5801.3019	OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
080.5801.3035	OTHER SUPPLIES	21.40	42.80	2,000.00	1,957.20	2.1
	TOTAL CITY TRANSIT	73,070.77	121,392.47	625,135.53	503,743.06	19.4
	TRANSIT TRANSPORTATION					
080.5802.1010	SALARIES	28,616.25	57,388.54	367,200.00	309,811.46	15.6
080.5802.1040	FICA	2,189.23	4,390.35	28,090.80	23,700.45	15.6
080.5802.1050	IPERS	2,701.35	5,417.48	34,663.68	29,246.20	15.6
080.5802.2130	RADIO MAINTENANCE	.00	.00	4,400.00	4,400.00	.0
080.5802.2140	M/E REPAIRS	7,187.57	7,187.57	105,000.00	97,812.43	6.9
080.5802.2150	BUILDING REPAIRS AND MAINTEN	553.47	1,081.02	11,000.00	9,918.98	9.8
080.5802.2160	GAS & ELECTRICITY	1,828.36	2,290.36	18,200.00	15,909.64	12.6
080.5802.2170	BUILDING INSURANCE F & EC	12,207.65	12,207.65	12,599.18	391.53	96.9
080.5802.2740	PROFESSIONAL SERVICES	2,735.09	4,178.58	64,800.00	60,621.42	6.5
080.5802.3044	M/E SUPPLIES	124.04	231.43	5,000.00	4,768.57	4.6
080.5802.3060	SUPPLIES & LAUNDRY	175.37	175.37	1,500.00	1,324.63	11.7
080.5802.3570	GASOLINE	19,863.35	19,863.35	98,000.00	78,136.65	20.3
080.5802.4040	MOTOR EQUIPMENT	.00	128.97	440,840.00	440,711.03	.0
	TOTAL TRANSIT TRANSPORTATION	78,181.73	114,540.67	1,191,293.66	1,076,752.99	9.6
	TOTAL FUND EXPENDITURES	151,252.50	235,933.14	1,816,429.19	1,580,496.05	13.0
	NET REVENUE OVER EXPENDITURES	(115,973.45)	(161,700.07)	11,509.36	173,209.43	(1404.
	GRAND TOTAL REVENUE/ EXPENDIT	(1,585,342.48)	(1,510,913.90)	(961,699.05)	549,214.85	(157.1)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

TORT LIABILITY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
090.0100.1001	GENERAL PROPERTY TAXES	2,026.77	8,896.88	675,000.00	666,103.12	1.3
	TOTAL PROPERTY TAXES	2,026.77	8,896.88	675,000.00	666,103.12	1.3
	NON-PROPERTY TAXES					
090.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	19,383.30	19,383.30	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	19,383.30	19,383.30	.0
090.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	17,454.12	17,454.12	.0
	TOTAL SOURCE 0410	.00	.00	17,454.12	17,454.12	.0
	TOTAL FUND REVENUE	2,026.77	8,896.88	711,837.42	702,940.54	1.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

TORT LIABILITY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	TORT LIABILITY					
090.6601.2680	GENERAL LIABILITY	.00	.00	327,063.64	327,063.64	.0
090.6601.2684	PUBLIC OFFICIALS LIABILITY	.00	.00	20,160.87	20,160.87	.0
090.6601.2690	WORKERS COMP	.00	.00	109,242.00	109,242.00	.0
090.6601.2700	AUTO LIABILITY	.00	.00	221,429.38	221,429.38	.0
090.6601.2710	POLICE LIABILITY	.00	.00	18,195.56	18,195.56	.0
	TOTAL TORT LIABILITY	.00	.00	696,091.45	696,091.45	.0
	TOTAL FUND EXPENDITURES	.00	.00	696,091.45	696,091.45	.0
	NET REVENUE OVER EXPENDITURES	2,026.77	8,896.88	15,745.97	6,849.09	56.5
	GRAND TOTAL REVENUE/ EXPENDIT	(1,583,315.71)	(1,502,017.02)	(945,953.08)	556,063.94	(158.8)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

ROAD USE TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	SHARED REVENUES					
110.0400.4003	STATE ROAD USE TAXES	401,099.61	723,353.77	3,850,000.00	3,126,646.23	18.8
	TOTAL SHARED REVENUES	401,099.61	723,353.77	3,850,000.00	3,126,646.23	18.8
	GRANTS AND CONTRIBUTIONS					
110.0410.4123	STATE GRANT	.00	.00	16,007.95	16,007.95	.0
	TOTAL GRANTS AND CONTRIBUTION	.00	.00	16,007.95	16,007.95	.0
110.0700.7001	INTEREST ON INVESTMENTS	4,078.10	8,002.72	80,000.00	71,997.28	10.0
110.0700.7013	RENT INCOME	.00	150.00	.00	(150.00)	.0
	TOTAL SOURCE 0700	4,078.10	8,152.72	80,000.00	71,847.28	10.2
	MISCELLANEOUS REVENUES					
110.0800.8007	GIFT AND DONATIONS	.00	.00	16,000.00	16,000.00	.0
	TOTAL MISCELLANEOUS REVENUES	.00	.00	16,000.00	16,000.00	.0
	NON-REVENUE RECEIPTS					
110.0900.9003	MISC. REFUNDS	414.80	1,055.00	25,000.00	23,945.00	4.2
	TOTAL NON-REVENUE RECEIPTS	414.80	1,055.00	25,000.00	23,945.00	4.2
	TOTAL FUND REVENUE	405,592.51	732,561.49	3,987,007.95	3,254,446.46	18.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

ROAD USE TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	STREET MAINTENANCE					
110.2100.2160	GAS & ELECTRICITY	295.82	664.67	3,500.00	2,835.33	19.0
	TOTAL STREET MAINTENANCE	295.82	664.67	3,500.00	2,835.33	19.0
	CONSTRUCTION					
110.2101.2731	GEOGRAPHICAL INFORMATION SYS	40.00	19,327.83	38,000.00	18,672.17	50.9
110.2101.4550	BRIDGE IMPROVEMENT	.00	12,365.15	.00	(12,365.15)	.0
110.2101.4575	DOWNTOWN SIDEWALKS	.00	83,879.15	100,000.00	16,120.85	83.9
110.2101.4577	CITY SIDEWALKS	.00	3,150.00	70,000.00	66,850.00	4.5
110.2101.4590	STREET SIGNS	232.70	14,776.41	50,000.00	35,223.59	29.6
110.2101.4600	TRAFFIC SIGNALS	688.32	10,173.51	70,500.00	60,326.49	14.4
110.2101.4650	RAILROAD CROSSINGS	.00	.00	9,520.00	9,520.00	.0
110.2101.4670	STREET LIGHTING	110.84	290.57	30,000.00	29,709.43	1.0
110.2101.4680	OTHER IMPROVEMENTS	.00	.00	40,000.00	40,000.00	.0
110.2101.4860	TREES	13,382.80	18,601.12	190,000.00	171,398.88	9.8
	TOTAL CONSTRUCTION	14,454.66	162,563.74	598,020.00	435,456.26	27.2
	RECONSTRUCTION					
110.2103.2350	TRAFFIC SIGNS REPAIR AND MAI	153.92	327.21	6,000.00	5,672.79	5.5
110.2103.2360	TRAFFIC SIGNAL REPAIR AND MA	3,315.00	3,315.00	32,000.00	28,685.00	10.4
	TOTAL RECONSTRUCTION	3,468.92	3,642.21	38,000.00	34,357.79	9.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

ROAD USE TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	STREET GENERAL					
110.2105.1010	SALARIES	26,076.90	51,705.74	333,398.18	281,692.44	15.5
110.2105.1040	FICA	7,649.65	15,619.30	113,732.48	98,113.18	13.7
110.2105.1050	IPERS	9,792.89	19,588.33	141,130.18	121,541.85	13.9
110.2105.1070	SAFETY SHOES	.00	2,598.00	4,200.00	1,602.00	61.9
110.2105.1080	CHAUFFEURS LICENSE	.00	.00	2,000.00	2,000.00	.0
110.2105.1150	CITY LABOR	17,424.28	34,549.16	222,772.58	188,223.42	15.5
110.2105.1160	HEALTH & LIFE INSURANCE	18,833.00	37,666.00	278,563.71	240,897.71	13.5
110.2105.1270	TREE REMOVAL	14,088.19	27,934.30	180,120.11	152,185.81	15.5
110.2105.1290	WEED CONTROL	2,201.30	4,364.77	28,143.99	23,779.22	15.5
110.2105.1350	STREET SIGNS REPAIR & MAINTE	2,909.76	5,769.52	37,201.77	31,432.25	15.5
110.2105.1760	UNEMPLOYMENT COMP	.00	.00	1,413.01	1,413.01	.0
110.2105.2010	MEDICAL SERVICE	.00	.00	420.00	420.00	.0
110.2105.2030	DUES & PUBLICATIONS	.00	.00	600.00	600.00	.0
110.2105.2040	PHONE EXPENSE	327.98	570.20	5,000.00	4,429.80	11.4
110.2105.2050	CONTRACT LABOR	.00	455.00	2,000.00	1,545.00	22.8
110.2105.2131	RADIO TOWER EXPENSE	.00	.00	1,000.00	1,000.00	.0
110.2105.2311	EQUIPMENT RENTAL	927.40	3,756.60	12,000.00	8,243.40	31.3
110.2105.2690	WORKERS COMP	.00	.00	86,000.00	86,000.00	.0
110.2105.2730	TECHNOLOGY EXPENSE	.00	.00	9,000.00	9,000.00	.0
110.2105.2740	PROFESSIONAL SERVICES	143.00	143.00	1,000.00	857.00	14.3
110.2105.3019	OFFICE SUPPLIES	871.87	936.47	2,000.00	1,063.53	46.8
110.2105.3060	SUPPLIES & LAUNDRY	1,250.60	1,932.91	17,000.00	15,067.09	11.4
110.2105.3240	STREET SIGNS MAINTENANCE MAT	105.56	105.56	5,000.00	4,894.44	2.1
110.2105.3250	WEED CONTROL MATERIAL	5,781.19	5,781.19	19,000.00	13,218.81	30.4
110.2105.3770	SAFETY EXPENSE	734.32	1,312.07	6,400.00	5,087.93	20.5
110.2105.4060	OFFICE EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
110.2105.4590	STREET SIGNS	.00	.00	500.00	500.00	.0
110.2105.5050	TRANSFERS OUT	.00	.00	73,000.00	73,000.00	.0
	TOTAL STREET GENERAL	109,117.89	214,788.12	1,584,096.01	1,369,307.89	13.6
	STREET - MOTOR EQUIPMENT					
110.2107.1250	M/E LABOR	7,821.15	15,507.91	99,994.87	84,486.96	15.5
110.2107.2130	RADIO MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
110.2107.2140	M/E REPAIRS	9,052.33	20,751.70	200,000.00	179,248.30	10.4
110.2107.3044	M/E SUPPLIES	4,699.90	8,309.80	110,000.00	101,690.20	7.6
110.2107.3260	SHOP SUPPLIES	131.64	131.64	6,000.00	5,868.36	2.2
110.2107.3750	FUEL	16,814.48	28,669.40	165,000.00	136,330.60	17.4
	TOTAL STREET - MOTOR EQUIPMENT	38,519.50	73,370.45	586,994.87	513,624.42	12.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

ROAD USE TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	STREET - BUILDINGS					
110.2109.1130	BUILDING MAINTENANCE	5,932.13	11,762.32	75,843.32	64,081.00	15.5
110.2109.2160	GAS & ELECTRICITY	201.59	2,031.98	34,792.00	32,760.02	5.8
110.2109.2170	BUILDING INSURANCE F & EC	.00	.00	25,000.00	25,000.00	.0
110.2109.2190	REPAIRS AND MAINTENANCE	8,227.64	14,950.46	45,000.00	30,049.54	33.2
110.2109.3035	OTHER SUPPLIES	448.68	448.68	6,000.00	5,551.32	7.5
	TOTAL STREET - BUILDINGS	14,810.04	29,193.44	186,635.32	157,441.88	15.6
	PAVED STREETS					
110.2111.1340	PAVING SALARIES	9,963.12	19,755.04	127,380.25	107,625.21	15.5
110.2111.3210	PAVING REPAIR MATERIAL	4,720.02	7,599.38	26,000.00	18,400.62	29.2
	TOTAL PAVED STREETS	14,683.14	27,354.42	153,380.25	126,025.83	17.8
	DIRT STREETS					
110.2113.1330	GRADING SALARIES	3,455.68	6,851.98	44,181.49	37,329.51	15.5
110.2113.1360	CRUSHED ROCK LABOR	1,829.45	3,627.47	23,389.91	19,762.44	15.5
110.2113.3340	CRUSHED ROCK MATERIAL	12,861.50	13,357.86	30,000.00	16,642.14	44.5
	TOTAL DIRT STREETS	18,146.63	23,837.31	97,571.40	73,734.09	24.4
	SNOW REMOVAL					
110.2115.1010	SALARIES	2,116.77	4,197.17	27,063.27	22,866.10	15.5
110.2115.1230	SNOW REMOVAL	8,315.02	16,487.16	106,309.01	89,821.85	15.5
110.2115.1380	CINDERING AND SANDING LABOR	6,308.41	12,508.42	80,654.14	68,145.72	15.5
110.2115.2280	REMOVAL EQUIPMENT REPAIRS	.00	.00	60,000.00	60,000.00	.0
110.2115.3280	REMOVAL EQUIPMENT SUPPLIES	.00	.00	1,000.00	1,000.00	.0
110.2115.3290	CINDERING AND SANDING MATERI	.00	.00	85,000.00	85,000.00	.0
110.2115.3300	BLADES CHAINS ETC.	.00	.00	20,000.00	20,000.00	.0
110.2115.3310	TOOLS AND SUPPLIES	.00	137.19	2,000.00	1,862.81	6.9
110.2115.3990	MISCELLANEOUS EXPENSE	.00	.00	2,100.00	2,100.00	.0
	TOTAL SNOW REMOVAL	16,740.20	33,329.94	384,126.42	350,796.48	8.7
	STREET LIGHTING					
110.2301.1150	CITY LABOR	621.41	1,232.14	7,944.80	6,712.66	15.5
110.2301.2180	ELECTRICITY	23,573.38	47,047.02	305,000.00	257,952.98	15.4
110.2301.2190	REPAIRS AND MAINTENANCE	5,461.25	5,461.25	50,000.00	44,538.75	10.9
	TOTAL STREET LIGHTING	29,656.04	53,740.41	362,944.80	309,204.39	14.8

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

ROAD USE TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	TRAFFIC CONTROL					
110.2404.1010	SALARIES	8,458.54	16,621.65	121,472.06	104,850.41	13.7
110.2404.1070	SAFETY SHOES	.00	225.00	.00	(225.00)	.0
	TOTAL TRAFFIC CONTROL	8,458.54	16,846.65	121,472.06	104,625.41	13.9
	STREET CLEANING					
110.2701.1010	SALARIES	7,870.47	15,605.70	100,625.41	85,019.71	15.5
	TOTAL STREET CLEANING	7,870.47	15,605.70	100,625.41	85,019.71	15.5
	TOTAL FUND EXPENDITURES	276,221.85	654,937.06	4,217,366.54	3,562,429.48	15.5
	NET REVENUE OVER EXPENDITURES	129,370.66	77,624.43	(230,358.59)	(307,983.02)	33.7
	GRAND TOTAL REVENUE/ EXPENDIT	(1,453,945.05)	(1,424,392.59)	(1,176,311.67)	248,080.92	(121.1)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

EMPLOYEE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
112.0100.1001	GENERAL PROPERTY TAXES	1,976.37	8,994.14	658,229.56	649,235.42	1.4
	TOTAL PROPERTY TAXES	1,976.37	8,994.14	658,229.56	649,235.42	1.4
	NON-PROPERTY TAXES					
112.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	18,901.50	18,901.50	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	18,901.50	18,901.50	.0
	COMMERICAL ROLLBACK TAXES					
112.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	17,020.27	17,020.27	.0
	TOTAL COMMERICAL ROLLBACK TAX	.00	.00	17,020.27	17,020.27	.0
	TOTAL FUND REVENUE	1,976.37	8,994.14	694,151.33	685,157.19	1.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

EMPLOYEE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	POLICE GENERAL					
112.1101.1040	FICA	6,494.05	13,157.03	91,361.28	78,204.25	14.4
112.1101.1050	IPERS	2,589.07	5,156.75	33,570.75	28,414.00	15.4
	TOTAL POLICE GENERAL	9,083.12	18,313.78	124,932.03	106,618.25	14.7
	FIRE GENERAL					
112.1501.1040	FICA	3,708.49	7,186.38	46,513.91	39,327.53	15.5
112.1501.1050	IPERS	379.96	753.50	5,119.77	4,366.27	14.7
	TOTAL FIRE GENERAL	4,088.45	7,939.88	51,633.68	43,693.80	15.4
	BUILDING OFFICIAL					
112.1701.1040	FICA	335.10	670.20	4,319.15	3,648.95	15.5
112.1701.1050	IPERS	455.56	911.12	5,329.78	4,418.66	17.1
	TOTAL BUILDING OFFICIAL	790.66	1,581.32	9,648.93	8,067.61	16.4
	ANIMAL CONTROL					
112.1901.1040	FICA	449.47	901.26	6,449.13	5,547.87	14.0
112.1901.1050	IPERS	618.85	1,240.59	7,958.15	6,717.56	15.6
	TOTAL ANIMAL CONTROL	1,068.32	2,141.85	14,407.28	12,265.43	14.9
	ELECTRICAL INSPECTOR					
112.1904.1040	FICA	442.72	896.91	5,755.37	4,858.46	15.6
112.1904.1050	IPERS	546.32	1,092.64	7,102.05	6,009.41	15.4
	TOTAL ELECTRICAL INSPECTOR	989.04	1,989.55	12,857.42	10,867.87	15.5
	PLUMBING INSPECTOR					
112.1907.1040	FICA	492.76	996.99	7,209.73	6,212.74	13.8
112.1907.1050	IPERS	668.96	1,337.92	8,896.71	7,558.79	15.0
	TOTAL PLUMBING INSPECTOR	1,161.72	2,334.91	16,106.44	13,771.53	14.5

EMPLOYEE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	NEIGHBORHOOD SEVICES					
112.1911.1040	FICA	2,219.38	3,688.44	17,501.85	13,813.41	21.1
112.1911.1050	IPERS	1,802.75	3,761.19	21,597.05	17,835.86	17.4
	TOTAL NEIGHBORHOOD SEVICES	4,022.13	7,449.63	39,098.90	31,649.27	19.1
	TRAFFIC CONTROL					
112.2404.1040	FICA	423.64	858.75	2,761.22	1,902.47	31.1
112.2404.1050	IPERS	522.76	1,045.52	3,407.31	2,361.79	30.7
	TOTAL TRAFFIC CONTROL	946.40	1,904.27	6,168.53	4,264.26	30.9
	ENGINEERS OFFICE					
112.2601.1040	FICA	1,954.13	3,863.76	10,046.32	6,182.56	38.5
112.2601.1050	IPERS	2,543.14	4,974.73	12,397.03	7,422.30	40.1
	TOTAL ENGINEERS OFFICE	4,497.27	8,838.49	22,443.35	13,604.86	39.4
	HEALTH DEPARTMENT					
112.3401.1040	FICA	376.86	765.19	5,804.76	5,039.57	13.2
112.3401.1050	IPERS	534.68	1,069.36	7,163.00	6,093.64	14.9
	TOTAL HEALTH DEPARTMENT	911.54	1,834.55	12,967.76	11,133.21	14.2
	MUNICIPAL BAND					
112.4250.1040	FICA	.00	64.60	.00	(64.60)	.0
112.4250.1050	IPERS	.00	79.72	.00	(79.72)	.0
	TOTAL MUNICIPAL BAND	.00	144.32	.00	(144.32)	.0
	PARKS GENERAL					
112.4301.1040	FICA	3,086.90	6,307.88	36,059.33	29,751.45	17.5
112.4301.1050	IPERS	3,011.03	6,038.60	44,496.75	38,458.15	13.6
	TOTAL PARKS GENERAL	6,097.93	12,346.48	80,556.08	68,209.60	15.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

EMPLOYEE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	RECREATION ADMINISTRATION					
112.4401.1040	FICA	7,659.75	16,216.71	53,704.63	37,487.92	30.2
112.4401.1050	IPERS	4,171.25	8,424.09	42,730.35	34,306.26	19.7
	TOTAL RECREATION ADMINISTRATIO	11,831.00	24,640.80	96,434.98	71,794.18	25.6
	DEVELOPMENT SERVICES					
112.5401.1040	FICA	1,983.14	3,962.43	22,541.24	18,578.81	17.6
112.5401.1050	IPERS	2,708.14	5,411.52	27,815.60	22,404.08	19.5
	TOTAL DEVELOPMENT SERVICES	4,691.28	9,373.95	50,356.84	40,982.89	18.6
	MAYOR AND COUNCIL					
112.6101.1040	FICA	104.14	208.28	7,143.88	6,935.60	2.9
112.6101.1050	IPERS	678.10	1,356.20	8,815.45	7,459.25	15.4
	TOTAL MAYOR AND COUNCIL	782.24	1,564.48	15,959.33	14,394.85	9.8
	CITY ADMINISTRATORS OFFICE					
112.6105.1040	FICA	1,858.80	3,722.88	11,900.09	8,177.21	31.3
112.6105.1050	IPERS	2,451.56	4,909.64	17,303.86	12,394.22	28.4
	TOTAL CITY ADMINISTRATORS OFFIC	4,310.36	8,632.52	29,203.95	20,571.43	29.6
	FINANCE AND ACCOUNTING					
112.6201.1040	FICA	2,637.21	5,398.14	18,922.50	13,524.36	28.5
112.6201.1050	IPERS	3,317.26	6,108.99	23,350.12	17,241.13	26.2
	TOTAL FINANCE AND ACCOUNTING	5,954.47	11,507.13	42,272.62	30,765.49	27.2
	INFORMATION TECHNOLOGY					
112.6202.1040	FICA	476.92	953.84	3,346.29	2,392.45	28.5
112.6202.1050	IPERS	635.28	1,270.56	4,129.28	2,858.72	30.8
	TOTAL INFORMATION TECHNOLOGY	1,112.20	2,224.40	7,475.57	5,251.17	29.8

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

EMPLOYEE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	GIS TECHNOLOGY					
112.6203.1040	FICA	406.02	812.04	2,795.74	1,983.70	29.1
112.6203.1050	IPERS	530.74	1,061.50	3,449.90	2,388.40	30.8
	TOTAL GIS TECHNOLOGY	936.76	1,873.54	6,245.64	4,372.10	30.0
	CITY CLERK					
112.6204.1040	FICA	507.12	1,014.24	6,299.72	5,285.48	16.1
112.6204.1050	IPERS	664.44	1,328.88	7,773.77	6,444.89	17.1
	TOTAL CITY CLERK	1,171.56	2,343.12	14,073.49	11,730.37	16.7
	HUMAN RESOURCES					
112.6401.1040	FICA	1,351.13	2,702.12	14,119.04	11,416.92	19.1
112.6401.1050	IPERS	1,908.73	3,817.28	17,422.71	13,605.43	21.9
	TOTAL HUMAN RESOURCES	3,259.86	6,519.40	31,541.75	25,022.35	20.7
	SAFETY DIRECTOR					
112.6915.1040	FICA	.00	.00	1,844.20	1,844.20	.0
112.6915.1050	IPERS	.00	.00	2,275.72	2,275.72	.0
	TOTAL SAFETY DIRECTOR	.00	.00	4,119.92	4,119.92	.0
	TOTAL FUND EXPENDITURES	67,706.31	135,498.37	688,504.49	553,006.12	19.7
	NET REVENUE OVER EXPENDITURES	(65,729.94)	(126,504.23)	5,646.84	132,151.07	(2240.
	GRAND TOTAL REVENUE/ EXPENDIT	(1,519,674.99)	(1,550,896.82)	(1,170,664.83)	380,231.99	(132.5)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
114.0100.1001	GENERAL PROPERTY TAXES	2,111.97	6,969.23	703,385.00	696,415.77	1.0
	TOTAL PROPERTY TAXES	2,111.97	6,969.23	703,385.00	696,415.77	1.0
	NON-PROPERTY TAXES					
114.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	20,198.11	20,198.11	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	20,198.11	20,198.11	.0
	COMMERICAL ROLLBACK TAXES					
114.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	18,187.83	18,187.83	.0
	TOTAL COMMERICAL ROLLBACK TAX	.00	.00	18,187.83	18,187.83	.0
	TOTAL FUND REVENUE	2,111.97	6,969.23	741,770.94	734,801.71	.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	POLICE GENERAL					
114.1101.5661	PAYMENT TO MFPRSI	67,936.03	136,419.13	967,165.26	830,746.13	14.1
	TOTAL POLICE GENERAL	67,936.03	136,419.13	967,165.26	830,746.13	14.1
	TOTAL FUND EXPENDITURES	67,936.03	136,419.13	967,165.26	830,746.13	14.1
	NET REVENUE OVER EXPENDITURES	(65,824.06)	(129,449.90)	(225,394.32)	(95,944.42)	(57.4)
	GRAND TOTAL REVENUE/ EXPENDIT	(1,585,499.05)	(1,680,346.72)	(1,396,059.15)	284,287.57	(120.4)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FIRE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
116.0100.1001	GENERAL PROPERTY TAXES	1,394.62	4,602.07	464,474.00	459,871.93	1.0
	TOTAL PROPERTY TAXES	1,394.62	4,602.07	464,474.00	459,871.93	1.0
	NON-PROPERTY TAXES					
116.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	13,337.91	13,337.91	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	13,337.91	13,337.91	.0
	SOURCE 0410					
116.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	12,010.42	12,010.42	.0
	TOTAL SOURCE 0410	.00	.00	12,010.42	12,010.42	.0
	TOTAL FUND REVENUE	1,394.62	4,602.07	489,822.33	485,220.26	.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FIRE RETIREMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	FIRE GENERAL					
116.1501.5661	PAYMENT TO MFPRSI	48,080.91	93,560.39	638,658.86	545,098.47	14.7
	TOTAL FIRE GENERAL	48,080.91	93,560.39	638,658.86	545,098.47	14.7
	TOTAL FUND EXPENDITURES	48,080.91	93,560.39	638,658.86	545,098.47	14.7
	NET REVENUE OVER EXPENDITURES	(46,686.29)	(88,958.32)	(148,836.53)	(59,878.21)	(59.8)
	GRAND TOTAL REVENUE/ EXPENDIT	(1,632,185.34)	(1,769,305.04)	(1,544,895.68)	224,409.36	(114.5)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

411 MEDICAL COST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
117.0100.1001	GENERAL PROPERTY TAXES	1,050.91	3,568.55	350,000.00	346,431.45	1.0
	TOTAL PROPERTY TAXES	1,050.91	3,568.55	350,000.00	346,431.45	1.0
	SOURCE 0200					
117.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	10,050.53	10,050.53	.0
	TOTAL SOURCE 0200	.00	.00	10,050.53	10,050.53	.0
	TOTAL FUND REVENUE	1,050.91	3,568.55	360,050.53	356,481.98	1.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

411 MEDICAL COST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	POLICE GENERAL					
117.1101.2010	MEDICAL SERVICE	.00	13,299.45	100,000.00	86,700.55	13.3
	TOTAL POLICE GENERAL	.00	13,299.45	100,000.00	86,700.55	13.3
	FIRE GENERAL					
117.1501.2010	MEDICAL SERVICE	.00	1,653.18	75,000.00	73,346.82	2.2
	TOTAL FIRE GENERAL	.00	1,653.18	75,000.00	73,346.82	2.2
	TOTAL FUND EXPENDITURES	.00	14,952.63	175,000.00	160,047.37	8.5
	NET REVENUE OVER EXPENDITURES	1,050.91	(11,384.08)	185,050.53	196,434.61	(6.2)
	GRAND TOTAL REVENUE/ EXPENDIT	(1,631,134.43)	(1,780,689.12)	(1,359,845.15)	420,843.97	(131.0)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

HOTEL/MOTEL TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-PROPERTY TAXES					
120.0200.2002	MOTEL TAX	43,155.38	158,151.24	810,000.00	651,848.76	19.5
	TOTAL NON-PROPERTY TAXES	43,155.38	158,151.24	810,000.00	651,848.76	19.5
	TOTAL FUND REVENUE	43,155.38	158,151.24	810,000.00	651,848.76	19.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

HOTEL/MOTEL TAX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
120.5201.5050	TRANSFERS OUT	6,666.66	13,333.32	195,000.00	181,666.68	6.8
	TOTAL DEPARTMENT 5201	6,666.66	13,333.32	195,000.00	181,666.68	6.8
	HOTEL/MOTEL TAX					
120.6900.2910	GRANT	57,500.00	107,500.00	137,500.00	30,000.00	78.2
120.6900.5050	TRANSFERS OUT	.00	.00	70,000.00	70,000.00	.0
120.6900.5180	TOURISM GRANT	.00	75,089.83	407,000.00	331,910.17	18.5
	TOTAL HOTEL/MOTEL TAX	57,500.00	182,589.83	614,500.00	431,910.17	29.7
	TOTAL FUND EXPENDITURES	64,166.66	195,923.15	809,500.00	613,576.85	24.2
	NET REVENUE OVER EXPENDITURES	(21,011.28)	(37,771.91)	500.00	38,271.91	(7554.
	GRAND TOTAL REVENUE/ EXPENDIT	(1,652,145.71)	(1,818,461.03)	(1,359,345.15)	459,115.88	(133.8)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LOCAL OPTION SALES &SERVICE TX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-PROPERTY TAXES					
121.0200.2004	LOCAL OPTION SALES TAX	594,390.96	1,208,677.12	6,600,000.00	5,391,322.88	18.3
	TOTAL NON-PROPERTY TAXES	594,390.96	1,208,677.12	6,600,000.00	5,391,322.88	18.3
	TOTAL FUND REVENUE	594,390.96	1,208,677.12	6,600,000.00	5,391,322.88	18.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LOCAL OPTION SALES &SERVICE TX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CONSTRUCTION					
121.2101.5050	TRANSFERS OUT	28,653.31	100,141.43	800,000.00	699,858.57	12.5
	TOTAL CONSTRUCTION	28,653.31	100,141.43	800,000.00	699,858.57	12.5
	HUMAN DEVELOPMENT					
121.4350.5050	TRANSFERS OUT	101,169.96	249,968.29	1,382,450.26	1,132,481.97	18.1
	TOTAL HUMAN DEVELOPMENT	101,169.96	249,968.29	1,382,450.26	1,132,481.97	18.1
	ADMINISTRATION					
121.6900.5050	TRANSFERS OUT	28,780.32	438,447.76	4,401,203.36	3,962,755.60	10.0
	TOTAL ADMINISTRATION	28,780.32	438,447.76	4,401,203.36	3,962,755.60	10.0
	TOTAL FUND EXPENDITURES	158,603.59	788,557.48	6,583,653.62	5,795,096.14	12.0
	NET REVENUE OVER EXPENDITURES	435,787.37	420,119.64	16,346.38	(403,773.26)	2570.1
	GRAND TOTAL REVENUE/ EXPENDIT	(1,216,358.34)	(1,398,341.39)	(1,342,998.77)	55,342.62	(104.1)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FOREST PARK TIF DIST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
127.0100.1005	AMOUNT TO BE RAISED BY TAX I	.00	946.29	557,765.68	556,819.39	.2
	TOTAL PROPERTY TAXES	.00	946.29	557,765.68	556,819.39	.2
	TOTAL FUND REVENUE	.00	946.29	557,765.68	556,819.39	.2

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FOREST PARK TIF DIST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	FOREST PARK TIF DIST					
127.7530.5050	TRANSFERS	.00	.00	557,765.68	557,765.68	.0
	TOTAL FOREST PARK TIF DIST	.00	.00	557,765.68	557,765.68	.0
	TOTAL FUND EXPENDITURES	.00	.00	557,765.68	557,765.68	.0
	NET REVENUE OVER EXPENDITURES	.00	946.29	.00	(946.29)	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(1,216,358.34)	(1,397,395.10)	(1,342,998.77)	54,396.33	(104.1)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

UNIFIED TIF

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
130.0100.1005	AMOUNT TO BE RAISED BY TIF	1,011.81	6,398.04	1,164,582.00	1,158,183.96	.6
	TOTAL PROPERTY TAXES	1,011.81	6,398.04	1,164,582.00	1,158,183.96	.6
	TOTAL FUND REVENUE	1,011.81	6,398.04	1,164,582.00	1,158,183.96	.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

UNIFIED TIF

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CORRIDOR REVITALIZATION PROGRA					
130.7518.5050	TRANSFERS	.00	.00	60,000.00	60,000.00	.0
	TOTAL CORRIDOR REVITALIZATION P	.00	.00	60,000.00	60,000.00	.0
	COMMUNITY GROWTH					
130.7519.2910	GRANT PAYMENTS	.00	.00	287,748.00	287,748.00	.0
130.7519.5050	TRANSFERS OUT	.00	.00	812,372.91	812,372.91	.0
	TOTAL COMMUNITY GROWTH	.00	.00	1,100,120.91	1,100,120.91	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,160,120.91	1,160,120.91	.0
	NET REVENUE OVER EXPENDITURES	1,011.81	6,398.04	4,461.09	(1,936.95)	143.4
	GRAND TOTAL REVENUE/ EXPENDIT	(1,215,346.53)	(1,390,997.06)	(1,338,537.68)	52,459.38	(103.9)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

M C DOWNTOWN REINVESTMENT URP

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
131.0100.1005	AMOUNT TO BE RAISED BY TIF	181.44	4,948.55	944,241.75	939,293.20	.5
	TOTAL PROPERTY TAXES	181.44	4,948.55	944,241.75	939,293.20	.5
	TOTAL FUND REVENUE	181.44	4,948.55	944,241.75	939,293.20	.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

M C DOWNTOWN REINVESTMENT URP

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	DOWNTOWN FACADE IMPROVEMENT					
131.7519.5050	TRANSERS OUT	.00	.00	944,241.75	944,241.75	.0
	TOTAL DOWNTOWN FACADE IMPROV	.00	.00	944,241.75	944,241.75	.0
	TOTAL FUND EXPENDITURES	.00	.00	944,241.75	944,241.75	.0
	NET REVENUE OVER EXPENDITURES	181.44	4,948.55	.00	(4,948.55)	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(1,215,165.09)	(1,386,048.51)	(1,338,537.68)	47,510.83	(103.6)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SOUTHSIDE GATEWAY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	SOURCE 0100					
132.0100.1005	AMOUNT TO BE RAISED BY TIF	.00	.00	473,958.00	473,958.00	.0
	TOTAL SOURCE 0100	.00	.00	473,958.00	473,958.00	.0
	TOTAL FUND REVENUE	.00	.00	473,958.00	473,958.00	.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SOUTHSIDE GATEWAY

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
132.7520.2910	GRANT PAYMENTS	.00	.00	473,958.00	473,958.00	.0
	TOTAL DEPARTMENT 7520	.00	.00	473,958.00	473,958.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	473,958.00	473,958.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(1,215,165.09)	(1,386,048.51)	(1,338,537.68)	47,510.83	(103.6)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CITY ADMINISTERED GRANTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	GRANTS AND CONTRIBUTIONS					
142.0410.4120	FEDERAL GRANTS	18,212.79	18,212.79	.00	(18,212.79)	.0
	TOTAL GRANTS AND CONTRIBUTION	18,212.79	18,212.79	.00	(18,212.79)	.0
	REVENUE FROM USE OF MONEY &					
142.0700.7001	INTEREST ON INVESTMENTS	99.08	165.52	200.00	34.48	82.8
	TOTAL REVENUE FROM USE OF MON	99.08	165.52	200.00	34.48	82.8
	NON-REVENUE RECEIPTS					
142.0900.9005	TRANSFERS IN	.00	14,890.60	14,890.60	.00	100.0
	TOTAL NON-REVENUE RECEIPTS	.00	14,890.60	14,890.60	.00	100.0
	TOTAL FUND REVENUE	18,311.87	33,268.91	15,090.60	(18,178.31)	220.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CITY ADMINISTERED GRANTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CITY ADMINISTERED GRANTS					
142.5910.1010	SALARIES	1,541.76	2,826.56	20,036.64	17,210.08	14.1
142.5910.1040	FICA	69.22	138.44	1,532.80	1,394.36	9.0
142.5910.1050	IPERS	97.04	194.08	1,891.46	1,697.38	10.3
142.5910.2740	PROFESSIONAL SERVICES	195.00	812.38	.00	(812.38)	.0
	TOTAL CITY ADMINISTERED GRANTS	1,903.02	3,971.46	23,460.90	19,489.44	16.9
	TOTAL FUND EXPENDITURES	1,903.02	3,971.46	23,460.90	19,489.44	16.9
	NET REVENUE OVER EXPENDITURES	16,408.85	29,297.45	(8,370.30)	(37,667.75)	350.0
	GRAND TOTAL REVENUE/ EXPENDIT	(1,198,756.24)	(1,356,751.06)	(1,346,907.98)	9,843.08	(100.7)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
147.0700.7001	INTEREST ON INVESTMENTS	882.02	1,702.51	2,500.00	797.49	68.1
	TOTAL SOURCE 0700	882.02	1,702.51	2,500.00	797.49	68.1
	NON-REVENUE RECEIPTS					
147.0900.9005	TRANSFERS IN	.00	4,000.00	109,665.00	105,665.00	3.7
	TOTAL NON-REVENUE RECEIPTS	.00	4,000.00	109,665.00	105,665.00	3.7
	TOTAL FUND REVENUE	882.02	5,702.51	112,165.00	106,462.49	5.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	GENERAL ADMINISTRATION					
147.5917.1010	SALARIES	1,541.76	3,083.52	20,036.64	16,953.12	15.4
147.5917.1040	FICA	103.84	207.68	1,532.80	1,325.12	13.6
147.5917.1050	IPERS	145.54	291.08	1,891.46	1,600.38	15.4
147.5917.2740	PROFESSIONAL SERVICES	.00	.00	30,000.00	30,000.00	.0
147.5917.2910	GRANT PAYMENTS	.00	5,000.00	100,000.00	95,000.00	5.0
	TOTAL GENERAL ADMINISTRATION	1,791.14	8,582.28	153,460.90	144,878.62	5.6
	TOTAL FUND EXPENDITURES	1,791.14	8,582.28	153,460.90	144,878.62	5.6
	NET REVENUE OVER EXPENDITURES	(909.12)	(2,879.77)	(41,295.90)	(38,416.13)	(7.0)
	GRAND TOTAL REVENUE/ EXPENDIT	(1,199,665.36)	(1,359,630.83)	(1,388,203.88)	(28,573.05)	(97.9)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CORRIDOR REVITE PROGRAM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
154.0700.7001	INTEREST OF INVESTMENTS	532.38	1,024.32	1,000.00	(24.32)	102.4
	TOTAL SOURCE 0700	532.38	1,024.32	1,000.00	(24.32)	102.4
	SOURCE 0900					
154.0900.9005	TRANSFERS IN	.00	.00	60,000.00	60,000.00	.0
	TOTAL SOURCE 0900	.00	.00	60,000.00	60,000.00	.0
	TOTAL FUND REVENUE	532.38	1,024.32	61,000.00	59,975.68	1.7

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CORRIDOR REVITE PROGRAM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
154.7518.2910	GRANT PAYMENTS	.00	.00	100,000.00	100,000.00	.0
	TOTAL DEPARTMENT 7518	.00	.00	100,000.00	100,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	NET REVENUE OVER EXPENDITURES	532.38	1,024.32	(39,000.00)	(40,024.32)	2.6
	GRAND TOTAL REVENUE/ EXPENDIT	(1,199,132.98)	(1,358,606.51)	(1,427,203.88)	(68,597.37)	(95.2)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

DOWNTOWN REVITE PROGRAM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
155.0700.7001	INTEREST ON INVESTMENTS	107.73	194.22	2,500.00	2,305.78	7.8
	TOTAL SOURCE 0700	107.73	194.22	2,500.00	2,305.78	7.8
	SOURCE 0900					
155.0900.9005	TRANSFERS IN	.00	.00	397,987.00	397,987.00	.0
155.0900.9006	TRANSFERS IN-SPECIAL REVENUE	6,666.66	13,333.32	80,000.00	66,666.68	16.7
	TOTAL SOURCE 0900	6,666.66	13,333.32	477,987.00	464,653.68	2.8
	TOTAL FUND REVENUE	6,774.39	13,527.54	480,487.00	466,959.46	2.8

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

DOWNTOWN REVITE PROGRAM

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
155.7518.2910	GRANT PAYMENTS	.00	.00	180,000.00	180,000.00	.0
155.7518.3990	MISCELLANEOUS EXPENSE	.00	.00	3,300.00	3,300.00	.0
155.7518.5050	TRANSFERS OUT	.00	.00	100,000.00	100,000.00	.0
	TOTAL DEPARTMENT 7518	.00	.00	283,300.00	283,300.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	283,300.00	283,300.00	.0
	NET REVENUE OVER EXPENDITURES	6,774.39	13,527.54	197,187.00	183,659.46	6.9
	GRAND TOTAL REVENUE/ EXPENDIT	(1,192,358.59)	(1,345,078.97)	(1,230,016.88)	115,062.09	(109.4)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

BUILDING RENOV-LIFE SAFETY PRO

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	REVENUE FROM USE OF MONEY &					
156.0700.7001	INTEREST ON INVESTMENTS	711.72	1,369.38	5,000.00	3,630.62	27.4
	TOTAL REVENUE FROM USE OF MON	711.72	1,369.38	5,000.00	3,630.62	27.4
	NON-REVENUE RECEIPTS					
156.0900.9006	TRANSFERS IN-SPECIAL REVENUE	.00	.00	35,000.00	35,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	35,000.00	35,000.00	.0
	TOTAL FUND REVENUE	711.72	1,369.38	40,000.00	38,630.62	3.4
	NET REVENUE OVER EXPENDITURES	711.72	1,369.38	40,000.00	38,630.62	3.4
	GRAND TOTAL REVENUE/ EXPENDIT	(1,191,646.87)	(1,343,709.59)	(1,190,016.88)	153,692.71	(112.9)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
210.0100.1001	GENERAL PROPERTY TAXES	12,388.36	53,968.35	4,436,554.67	4,382,586.32	1.2
	TOTAL PROPERTY TAXES	12,388.36	53,968.35	4,436,554.67	4,382,586.32	1.2
	NON-PROPERTY TAXES					
210.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	117,382.15	117,382.15	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	117,382.15	117,382.15	.0
	COMMERICAL ROLLBACK TAXES					
210.0410.4128	COMMERCIAL ROLLBACK	.00	.00	50,000.00	50,000.00	.0
210.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	105,699.36	105,699.36	.0
	TOTAL COMMERICAL ROLLBACK TAX	.00	.00	155,699.36	155,699.36	.0
	REVENUE FROM USE OF MONEY &					
210.0700.7001	INTEREST ON INVESTMENTS	2,676.93	4,233.44	40,000.00	35,766.56	10.6
	TOTAL REVENUE FROM USE OF MON	2,676.93	4,233.44	40,000.00	35,766.56	10.6
	MISCELLANEOUS REVENUES					
210.0800.8016	SALE OF BONDS	.00	223,000.00	50,000.00	(173,000.00)	446.0
	TOTAL MISCELLANEOUS REVENUES	.00	223,000.00	50,000.00	(173,000.00)	446.0
	NON-REVENUE RECEIPTS					
210.0900.9005	TRANSFERS IN	164,813.90	329,627.80	1,977,770.60	1,648,142.80	16.7
210.0900.9006	TRANSFERS IN-SPECIAL REVENUE	62,590.00	125,180.00	2,731,810.34	2,606,630.34	4.6
	TOTAL NON-REVENUE RECEIPTS	227,403.90	454,807.80	4,709,580.94	4,254,773.14	9.7
	TOTAL FUND REVENUE	242,469.19	736,009.59	9,509,217.12	8,773,207.53	7.7

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CIP FY 2022					
210.7100.2740	PROFESSIONAL SERVICES	600.00	600.00	600.00	.00	100.0
210.7100.5353	BOND COUPONS	.00	.00	40,600.00	40,600.00	.0
210.7100.5354	PRINCIPAL ON BONDS	.00	.00	395,000.00	395,000.00	.0
	TOTAL CIP FY 2022	600.00	600.00	436,200.00	435,600.00	.1
	RIVER CITY RENAISSANCE-HOTEL#2					
210.7101.2740	PROFESSIONAL SERVICES	600.00	600.00	600.00	.00	100.0
210.7101.5353	BOND COUPONS	.00	.00	161,767.50	161,767.50	.0
210.7101.5354	PRINCIPAL ON BONDS	.00	.00	150,000.00	150,000.00	.0
	TOTAL RIVER CITY RENAISSANCE-HO	600.00	600.00	312,367.50	311,767.50	.2
	FY2019 REFUNDING					
210.7102.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7102.5353	BOND COUPONS	.00	.00	60,000.00	60,000.00	.0
210.7102.5354	PRINCIPAL ON BONDS	.00	.00	500,000.00	500,000.00	.0
	TOTAL FY2019 REFUNDING	.00	.00	560,600.00	560,600.00	.0
	RCR PROJECT-ARENA #1					
210.7105.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7105.5353	BOND COUPONS	.00	.00	416,937.50	416,937.50	.0
210.7105.5354	PRINCIPAL ON BONDS	.00	.00	780,000.00	780,000.00	.0
	TOTAL RCR PROJECT-ARENA #1	.00	.00	1,197,537.50	1,197,537.50	.0
	FY 2019 CIP BONDING					
210.7112.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7112.5353	BOND COUPONS	.00	.00	46,500.00	46,500.00	.0
210.7112.5354	PRINCIPAL ON BONDS	.00	.00	750,000.00	750,000.00	.0
	TOTAL FY 2019 CIP BONDING	.00	.00	797,100.00	797,100.00	.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	RCR PROJECT- ARENA #2					
210.7113.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7113.5353	BOND COUPONS	.00	.00	107,520.00	107,520.00	.0
210.7113.5354	PRINCIPAL ON BONDS	.00	.00	320,000.00	320,000.00	.0
	TOTAL RCR PROJECT- ARENA #2	.00	.00	428,120.00	428,120.00	.0
	FY 2020 CIP BONDING					
210.7116.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7116.5353	BOND COUPONS	.00	.00	42,200.00	42,200.00	.0
210.7116.5354	PRINCIPAL ON BONDS	.00	.00	700,000.00	700,000.00	.0
	TOTAL FY 2020 CIP BONDING	.00	.00	742,800.00	742,800.00	.0
	FY 23 CIP					
210.7125.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7125.5353	BOND COUPONS	.00	.00	84,450.00	84,450.00	.0
210.7125.5354	PRINCIPAL ON BONDS	.00	.00	460,000.00	460,000.00	.0
	TOTAL FY 23 CIP	.00	.00	545,050.00	545,050.00	.0
	FY 24 CIP					
210.7126.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7126.5353	BOND COUPONS	.00	.00	331,000.00	331,000.00	.0
210.7126.5354	PRINCIPAL ON BONDS	.00	.00	840,000.00	840,000.00	.0
	TOTAL FY 24 CIP	.00	.00	1,171,600.00	1,171,600.00	.0
	FY 24 LOSST					
210.7127.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7127.5353	BOND COUPONS	.00	.00	198,750.00	198,750.00	.0
210.7127.5354	PRINCIPAL ON BONDS	.00	.00	430,000.00	430,000.00	.0
	TOTAL FY 24 LOSST	.00	.00	629,350.00	629,350.00	.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	FY 25 CIP					
210.7128.2740	PROFESSIONAL SERVICES	600.00	600.00	600.00	.00	100.0
210.7128.5353	BOND COUPONS	.00	.00	177,800.00	177,800.00	.0
210.7128.5354	PRINCIPAL ON BONDS	.00	.00	480,000.00	480,000.00	.0
	TOTAL FY 25 CIP	600.00	600.00	658,400.00	657,800.00	.1
	FY 26 CIP					
210.7129.2740	PROFESSIONAL SERVICES	600.00	600.00	600.00	.00	100.0
210.7129.5353	BOND COUPONS	.00	.00	334,000.00	334,000.00	.0
210.7129.5354	PRINCIPAL ON BONDS	.00	.00	285,000.00	285,000.00	.0
	TOTAL FY 26 CIP	600.00	600.00	619,600.00	619,000.00	.1
	FY 27 CIP					
210.7130.2740	PROFESSIONAL SERVICES	70,755.50	94,355.50	600.00	(93,755.50)	15725.
210.7130.5353	BOND COUPONS	.00	.00	397,812.50	397,812.50	.0
210.7130.5354	PRINCIPAL ON BONDS	.00	.00	380,000.00	380,000.00	.0
	TOTAL FY 27 CIP	70,755.50	94,355.50	778,412.50	684,057.00	12.1
	FY 27 LOSST					
210.7131.2740	PROFESSIONAL SERVICES	25,031.50	25,331.50	600.00	(24,731.50)	4221.9
210.7131.5353	BOND COUPONS	.00	.00	65,100.00	65,100.00	.0
210.7131.5354	PRINCIPAL ON BONDS	.00	.00	115,000.00	115,000.00	.0
	TOTAL FY 27 LOSST	25,031.50	25,331.50	180,700.00	155,368.50	14.0
	FY 2021 CIP BONDING					
210.7221.2740	PROFESSIONAL SERVICES	.00	.00	600.00	600.00	.0
210.7221.5353	BOND COUPONS	.00	.00	28,650.00	28,650.00	.0
210.7221.5354	PRINCIPAL ON BONDS	.00	.00	510,000.00	510,000.00	.0
	TOTAL FY 2021 CIP BONDING	.00	.00	539,250.00	539,250.00	.0
	TOTAL FUND EXPENDITURES	98,187.00	122,087.00	9,597,087.50	9,475,000.50	1.3
	NET REVENUE OVER EXPENDITURES	144,282.19	613,922.59	(87,870.38)	(701,792.97)	698.7
	GRAND TOTAL REVENUE/ EXPENDIT	(1,047,364.68)	(729,787.00)	(1,277,887.26)	(548,100.26)	(57.1)

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

R C RENAISSANCE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	GRANTS AND CONTRIBUTIONS					
310.0410.4123	STATE GRANT	25,433.26	25,433.26	105,000.00	79,566.74	24.2
	TOTAL GRANTS AND CONTRIBUTION	25,433.26	25,433.26	105,000.00	79,566.74	24.2
	REVENUE FROM USE OF MONEY &					
310.0700.7001	INTEREST ON INVESTMENTS	10,099.20	15,381.29	50,000.00	34,618.71	30.8
	TOTAL REVENUE FROM USE OF MON	10,099.20	15,381.29	50,000.00	34,618.71	30.8
	MISCELLANEOUS REVENUES					
310.0800.8016	SALE OF BONDS	.00	3,403,000.00	3,500,000.00	97,000.00	97.2
	TOTAL MISCELLANEOUS REVENUES	.00	3,403,000.00	3,500,000.00	97,000.00	97.2
	NON-REVENUE RECEIPTS					
310.0900.9003	MISC. REFUNDS	.00	.00	32,500.00	32,500.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	32,500.00	32,500.00	.0
	TOTAL FUND REVENUE	35,532.46	3,443,814.55	3,687,500.00	243,685.45	93.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

R C RENAISSANCE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	S BRIDGE MALL/ICE ARENA					
310.7537.2740	PROFESSIONAL SERVICES	.00	30.00	.00	(30.00)	.0
310.7537.4644	SITE IMPROVEMENTS	12,507.74	108,491.04	1,500,000.00	1,391,508.96	7.2
	TOTAL S BRIDGE MALL/ICE ARENA	12,507.74	108,521.04	1,500,000.00	1,391,478.96	7.2
	HOTEL/SKYWALK/COVENTION CNTR					
310.7539.2740	PROFESSIONAL SERVICES	999,040.29	2,163,907.57	.00	(2,163,907.57)	.0
310.7539.2910	GRANTS	.00	.00	750,000.00	750,000.00	.0
310.7539.4644	SITE IMPROVEMENTS	.00	.00	2,000,000.00	2,000,000.00	.0
310.7539.5050	TRANSFER OUT	.00	75,000.00	150,000.00	75,000.00	50.0
	TOTAL HOTEL/SKYWALK/COVENTION	999,040.29	2,238,907.57	2,900,000.00	661,092.43	77.2
	TOTAL FUND EXPENDITURES	1,011,548.03	2,347,428.61	4,400,000.00	2,052,571.39	53.4
	NET REVENUE OVER EXPENDITURES	(976,015.57)	1,096,385.94	(712,500.00)	(1,808,885.94)	153.9
	GRAND TOTAL REVENUE/ EXPENDIT	(2,023,380.25)	366,598.94	(1,990,387.26)	(2,356,986.20)	18.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

ARPA

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	GENERAL ADMINISTRATION					
315.5917.2911	GRANT PAYMENTS-HOME	.00	11,672.74	.00	(11,672.74)	.0
	TOTAL GENERAL ADMINISTRATION	.00	11,672.74	.00	(11,672.74)	.0
	TOTAL FUND EXPENDITURES	.00	11,672.74	.00	(11,672.74)	.0
	NET REVENUE OVER EXPENDITURES	.00	(11,672.74)	.00	11,672.74	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(2,023,380.25)	354,926.20	(1,990,387.26)	(2,345,313.46)	17.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

G.O. CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
320.0410.4105	STATE GRANT-AIRPORT	2,413.00	2,413.00	363,000.00	360,587.00	.7
320.0410.4107	FEDERAL GRANTS-FAA	.00	.00	7,600,000.00	7,600,000.00	.0
320.0410.4123	STATE GRANT	.00	.00	800,000.00	800,000.00	.0
	TOTAL SOURCE 0410	2,413.00	2,413.00	8,763,000.00	8,760,587.00	.0
	REVENUE FROM USE OF MONEY &					
320.0700.7001	INTEREST ON INVESTMENTS	24,492.37	42,284.37	100,000.00	57,715.63	42.3
	TOTAL REVENUE FROM USE OF MON	24,492.37	42,284.37	100,000.00	57,715.63	42.3
	MISCELLANEOUS REVENUES					
320.0800.8016	SALE OF BONDS	.00	3,376,500.00	3,447,000.00	70,500.00	98.0
320.0800.8020	OTHER MISCELLANEOUS	10,125.00	10,125.00	.00	(10,125.00)	.0
	TOTAL MISCELLANEOUS REVENUES	10,125.00	3,386,625.00	3,447,000.00	60,375.00	98.3
	NON-REVENUE RECEIPTS					
320.0900.9005	TRANSFERS IN	.00	.00	775,000.00	775,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	775,000.00	775,000.00	.0
	TOTAL FUND REVENUE	37,030.37	3,431,322.37	13,085,000.00	9,653,677.63	26.2

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

G.O. CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	STREET CONSTRUCTION					
320.2101.4580	STREET REHAB PROGRAM	816,015.52	1,618,265.70	1,500,000.00	(118,265.70)	107.9
320.2101.4582	STREET DOT PROJECTS	71,219.57	138,612.72	3,000,000.00	2,861,387.28	4.6
320.2101.4585	RPA FUNDED PROJECTS	902,034.44	915,708.89	1,450,000.00	534,291.11	63.2
	TOTAL STREET CONSTRUCTION	1,789,269.53	2,672,587.31	5,950,000.00	3,277,412.69	44.9
	STREET-MOTOR EQUIPMENT					
320.2107.4040	MOTOR EQUIPMENT	.00	.00	350,000.00	350,000.00	.0
	TOTAL STREET-MOTOR EQUIPMENT	.00	.00	350,000.00	350,000.00	.0
	AIRPORT IMPROVEMENTS					
320.2816.4510	BUILDING IMPROVEMENTS	15,155.02	23,790.02	2,325,000.00	2,301,209.98	1.0
320.2816.4644	SITE IMPROVEMENTS	14,198.25	14,198.25	6,340,000.00	6,325,801.75	.2
320.2816.4900	FAA PROJECTS	.00	12,300.00	.00	(12,300.00)	.0
	TOTAL AIRPORT IMPROVEMENTS	29,353.27	50,288.27	8,665,000.00	8,614,711.73	.6
	G.O. CAPITAL PROJECTS					
320.7540.4680	OTHER IMPROVEMENTS	142,981.29	144,881.29	.00	(144,881.29)	.0
	TOTAL G.O. CAPITAL PROJECTS	142,981.29	144,881.29	.00	(144,881.29)	.0
	TOTAL FUND EXPENDITURES	1,961,604.09	2,867,756.87	14,965,000.00	12,097,243.13	19.2
	NET REVENUE OVER EXPENDITURES	(1,924,573.72)	563,565.50	(1,880,000.00)	(2,443,565.50)	30.0
	GRAND TOTAL REVENUE/ EXPENDIT	(3,947,953.97)	918,491.70	(3,870,387.26)	(4,788,878.96)	23.7

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LOSST CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	REVENUE FROM USE OF MONEY &					
325.0700.7001	INTEREST ON INVESTMENTS	5,029.74	7,492.90	100,000.00	92,507.10	7.5
	TOTAL REVENUE FROM USE OF MON	5,029.74	7,492.90	100,000.00	92,507.10	7.5
	MISCELLANEOUS REVENUES					
325.0800.8007	GIFTS AND DONATIONS	.00	.00	200,000.00	200,000.00	.0
325.0800.8016	SALE OF BONDS	.00	1,339,512.80	1,325,000.00	(14,512.80)	101.1
	TOTAL MISCELLANEOUS REVENUES	.00	1,339,512.80	1,525,000.00	185,487.20	87.8
	NON-REVENUE RECEIPTS					
325.0900.9003	MISC. REFUNDS	.00	666.66	.00	(666.66)	.0
325.0900.9005	TRANSFERS IN	.00	.00	25,000.00	25,000.00	.0
325.0900.9006	TRANSFERS IN-SPECIAL REVENUE	51,624.99	103,249.98	619,500.00	516,250.02	16.7
	TOTAL NON-REVENUE RECEIPTS	51,624.99	103,916.64	644,500.00	540,583.36	16.1
	TOTAL FUND REVENUE	56,654.73	1,450,922.34	2,269,500.00	818,577.66	63.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LOSST CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CONSTRUCTION					
325.2101.4644	SITE IMPROVEMENTS	172,735.33	172,735.33	265,000.00	92,264.67	65.2
325.2101.4922	PARK IMPROVEMENTS	6,217.70	20,889.22	215,000.00	194,110.78	9.7
325.2101.4925	DESTINATION IOWA	179,627.76	182,969.01	.00	(182,969.01)	.0
	TOTAL CONSTRUCTION	358,580.79	376,593.56	480,000.00	103,406.44	78.5
	HUMAN DEVELOPMENT					
325.4350.4010	CAPITAL OUTLAY	.00	.00	70,000.00	70,000.00	.0
325.4350.4040	MOTOR EQUIPMENT	26,102.31	246,427.38	300,000.00	53,572.62	82.1
325.4350.4644	SITE IMPROVEMENTS	2,925.00	41,405.00	1,300,000.00	1,258,595.00	3.2
	TOTAL HUMAN DEVELOPMENT	29,027.31	287,832.38	1,670,000.00	1,382,167.62	17.2
	TOTAL FUND EXPENDITURES	387,608.10	664,425.94	2,150,000.00	1,485,574.06	30.9
	NET REVENUE OVER EXPENDITURES	(330,953.37)	786,496.40	119,500.00	(666,996.40)	658.2
	GRAND TOTAL REVENUE/ EXPENDIT	(4,278,907.34)	1,704,988.10	(3,750,887.26)	(5,455,875.36)	45.5

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CEMETERY REVENUE					
500.0560.5020	PERPETUAL CARE	1,498.00	1,568.00	8,000.00	6,432.00	19.6
	TOTAL CEMETERY REVENUE	1,498.00	1,568.00	8,000.00	6,432.00	19.6
	TOTAL FUND REVENUE	1,498.00	1,568.00	8,000.00	6,432.00	19.6
	NET REVENUE OVER EXPENDITURES	1,498.00	1,568.00	8,000.00	6,432.00	19.6
	GRAND TOTAL REVENUE/ EXPENDIT	(4,277,409.34)	1,706,556.10	(3,742,887.26)	(5,449,443.36)	45.6

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LIBRARY TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	SHARED REVENUES					
510.0400.4106	COUNTY GRANTS	.00	750.00	.00	(750.00)	.0
	TOTAL SHARED REVENUES	.00	750.00	.00	(750.00)	.0
	CHARGES FOR OPTIONAL SERVICE					
510.0550.5824	PHOTO COPY INCOME	.00	.00	3,000.00	3,000.00	.0
510.0550.5825	ARCHIVE FEES	.00	.00	100.00	100.00	.0
	TOTAL CHARGES FOR OPTIONAL SER	.00	.00	3,100.00	3,100.00	.0
	REVENUE FROM USE OF MONEY &					
510.0700.7001	INTEREST ON INVESTMENTS	587.26	1,127.09	13,500.00	12,372.91	8.4
	TOTAL REVENUE FROM USE OF MON	587.26	1,127.09	13,500.00	12,372.91	8.4
	MISCELLANEOUS REVENUES					
510.0800.8007	GIFTS AND DONATIONS	25.00	3,763.89	39,000.00	35,236.11	9.7
510.0800.8020	OTHER MISCELLANEOUS	.00	.00	10,000.00	10,000.00	.0
	TOTAL MISCELLANEOUS REVENUES	25.00	3,763.89	49,000.00	45,236.11	7.7
	TOTAL FUND REVENUE	612.26	5,640.98	65,600.00	59,959.02	8.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

LIBRARY TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	LIBRARY					
510.4101.2910	GRANT PAYMENTS	818.07	2,696.60	13,000.00	10,303.40	20.7
510.4101.3019	OFFICE SUPPLIES	789.97	1,957.83	7,000.00	5,042.17	28.0
510.4101.3990	MISCELLANEOUS EXPENSE	2,478.75	2,478.75	15,000.00	12,521.25	16.5
510.4101.4020	BOOKS	.00	.00	2,000.00	2,000.00	.0
510.4101.5050	TRANSFERS OUT	.00	.00	72,000.00	72,000.00	.0
	TOTAL LIBRARY	4,086.79	7,133.18	109,000.00	101,866.82	6.5
	TOTAL FUND EXPENDITURES	4,086.79	7,133.18	109,000.00	101,866.82	6.5
	NET REVENUE OVER EXPENDITURES	(3,474.53)	(1,492.20)	(43,400.00)	(41,907.80)	(3.4)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,280,883.87)	1,705,063.90	(3,786,287.26)	(5,491,351.16)	45.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	REVENUE FROM USE OF MONEY &					
520.0700.7001	INTEREST ON INVESTMENTS	2,697.01	3,954.04	20,000.00	16,045.96	19.8
	TOTAL REVENUE FROM USE OF MON	2,697.01	3,954.04	20,000.00	16,045.96	19.8
	MISCELLANEOUS REVENUES					
520.0800.8007	GIFTS AND DONATIONS	2,827.25	6,260.09	20,000.00	13,739.91	31.3
	TOTAL MISCELLANEOUS REVENUES	2,827.25	6,260.09	20,000.00	13,739.91	31.3
	TOTAL FUND REVENUE	5,524.26	10,214.13	40,000.00	29,785.87	25.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUSEUM TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	MUSEUM TRUST					
520.4238.3990	MISCELLANEOUS EXPENSE	.00	.00	15,000.00	15,000.00	.0
520.4238.5050	TRANSFERS OUT	.00	.00	48,000.00	48,000.00	.0
	TOTAL MUSEUM TRUST	.00	.00	63,000.00	63,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	63,000.00	63,000.00	.0
	NET REVENUE OVER EXPENDITURES	5,524.26	10,214.13	(23,000.00)	(33,214.13)	44.4
	GRAND TOTAL REVENUE/ EXPENDIT	(4,275,359.61)	1,715,278.03	(3,809,287.26)	(5,524,565.29)	45.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SOFTBALL TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR OPTIONAL SERVICE					
530.0550.9017	SPECIAL ASSESSMENT	.00	40.00	1,700.00	1,660.00	2.4
	TOTAL CHARGES FOR OPTIONAL SER	.00	40.00	1,700.00	1,660.00	2.4
	REVENUE FROM USE OF MONEY &					
530.0700.7001	INTEREST ON INVESTMENTS	.11	.15	.00	(.15)	.0
530.0700.7003	CONCESSIONS NON-TAXABLE	1,026.51	1,367.51	5,000.00	3,632.49	27.4
530.0700.7018	CONCESSION TAXABLE	4,449.65	6,883.73	20,000.00	13,116.27	34.4
	TOTAL REVENUE FROM USE OF MON	5,476.27	8,251.39	25,000.00	16,748.61	33.0
	NON-REVENUE RECEIPTS					
530.0900.9009	SALES TAX INCOME	311.34	482.76	1,500.00	1,017.24	32.2
	TOTAL NON-REVENUE RECEIPTS	311.34	482.76	1,500.00	1,017.24	32.2
	TOTAL FUND REVENUE	5,787.61	8,774.15	28,200.00	19,425.85	31.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SOFTBALL TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	RECREATION ADMINISTRATION					
530.4401.2540	SALES TAX	282.76	437.55	800.00	362.45	54.7
530.4401.3035	OTHER SUPPLIES	3,280.34	7,875.96	24,300.00	16,424.04	32.4
530.4401.4830	BALL DIAMONDS	455.00	570.00	1,600.00	1,030.00	35.6
	TOTAL RECREATION ADMINISTRATIO	4,018.10	8,883.51	26,700.00	17,816.49	33.3
	TOTAL FUND EXPENDITURES	4,018.10	8,883.51	26,700.00	17,816.49	33.3
	NET REVENUE OVER EXPENDITURES	1,769.51	(109.36)	1,500.00	1,609.36	(7.3)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,273,590.10)	1,715,168.67	(3,807,787.26)	(5,522,955.93)	45.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

YOUTH SOUTHBALL COMPLEX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR OPTIONAL SERVICE					
535.0550.9017	SPECIAL ASSESSMENT	.00	.00	9,000.00	9,000.00	.0
	TOTAL CHARGES FOR OPTIONAL SER	.00	.00	9,000.00	9,000.00	.0
	REVENUE FROM USE OF MONEY &					
535.0700.7001	INTEREST ON INVESTMENTS	.00	.02	.00	(.02)	.0
535.0700.7003	CONCESSIONS NON-TAXABLE	.00	969.50	15,000.00	14,030.50	6.5
535.0700.7018	CONCESSION TAXABLE	.00	1,385.82	16,000.00	14,614.18	8.7
	TOTAL REVENUE FROM USE OF MON	.00	2,355.34	31,000.00	28,644.66	7.6
	MISCELLANEOUS REVENUES					
535.0800.8007	GIFTS AND DONATIONS	.00	.00	2,500.00	2,500.00	.0
	TOTAL MISCELLANEOUS REVENUES	.00	.00	2,500.00	2,500.00	.0
	SOURCE 0900					
535.0900.9009	SALES TAX INCOME	.00	96.93	1,250.00	1,153.07	7.8
	TOTAL SOURCE 0900	.00	96.93	1,250.00	1,153.07	7.8
	TOTAL FUND REVENUE	.00	2,452.27	43,750.00	41,297.73	5.6

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

YOUTH SOUTHBALL COMPLEX

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	RECREATION ADMINISTRATION					
535.4401.2740	PROFESSIONAL SERVICES	44.00	229.97	3,800.00	3,570.03	6.1
535.4401.3035	OTHER SUPPLIES	251.59	3,332.21	19,000.00	15,667.79	17.5
535.4401.4644	SITE IMPROVEMENTS	.00	.00	2,000.00	2,000.00	.0
535.4401.4830	BALL DIAMONDS	636.45	636.45	1,300.00	663.55	49.0
	TOTAL RECREATION ADMINISTRATIO	932.04	4,198.63	26,100.00	21,901.37	16.1
	YOUTH SOFTBALL COMPLEX					
535.4414.2170	BUILDING INSURANCE F & EC	.00	.00	1,200.00	1,200.00	.0
535.4414.2540	SALES TAX	784.88	951.17	1,500.00	548.83	63.4
535.4414.3035	OTHER SUPPLIES	.00	.00	1,000.00	1,000.00	.0
535.4414.3135	CONCESSION SUPPLIES	.00	233.83	12,700.00	12,466.17	1.8
535.4414.5050	TRANSFERS OUT	.00	.00	25,000.00	25,000.00	.0
	TOTAL YOUTH SOFTBALL COMPLEX	784.88	1,185.00	41,400.00	40,215.00	2.9
	TOTAL FUND EXPENDITURES	1,716.92	5,383.63	67,500.00	62,116.37	8.0
	NET REVENUE OVER EXPENDITURES	(1,716.92)	(2,931.36)	(23,750.00)	(20,818.64)	(12.3)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,275,307.02)	1,712,237.31	(3,831,537.26)	(5,543,774.57)	44.7

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE FORFEITURES

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	FINES, FORFEITURES & PENALTI					
540.0600.6004	DRUG FORFEITURE FINES	.00	.00	10,000.00	10,000.00	.0
540.0600.6005	PENDING FORFEITURE STATE/FED	54.68	360.47	.00	(360.47)	.0
	TOTAL FINES, FORFEITURES & PENA	54.68	360.47	10,000.00	9,639.53	3.6
	REVENUE FROM USE OF MONEY &					
540.0700.7001	INTEREST ON INVESTMENTS	49.54	94.72	2,000.00	1,905.28	4.7
	TOTAL REVENUE FROM USE OF MON	49.54	94.72	2,000.00	1,905.28	4.7
	NON-REVENUE RECEIPTS					
540.0900.9005	TRANSFERS IN	.00	.00	10,000.00	10,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	10,000.00	10,000.00	.0
	TOTAL FUND REVENUE	104.22	455.19	22,000.00	21,544.81	2.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE FORFEITURES

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	FORFEITED FUNDS					
540.1108.3990	MISCELLANEOUS EXPENSE	91.74	91.74	10,000.00	9,908.26	.9
	TOTAL FORFEITED FUNDS	91.74	91.74	10,000.00	9,908.26	.9
	FEDERAL FORFEITED FUNDS					
540.1109.3990	MISCELLANEOUS EXPENSE	.00	.00	5,000.00	5,000.00	.0
	TOTAL FEDERAL FORFEITED FUNDS	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND EXPENDITURES	91.74	91.74	15,000.00	14,908.26	.6
	NET REVENUE OVER EXPENDITURES	12.48	363.45	7,000.00	6,636.55	5.2
	GRAND TOTAL REVENUE/ EXPENDIT	(4,275,294.54)	1,712,600.76	(3,824,537.26)	(5,537,138.02)	44.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

PENDING FORFEITURES

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
541.0600.6005	PENDING FORFEITURE	.00	.00	10,000.00	10,000.00	.0
	TOTAL SOURCE 0600	.00	.00	10,000.00	10,000.00	.0
	SOURCE 0700					
541.0700.7001	INTEREST ON INVESTMENTS	127.71	245.72	1,000.00	754.28	24.6
	TOTAL SOURCE 0700	127.71	245.72	1,000.00	754.28	24.6
	TOTAL FUND REVENUE	127.71	245.72	11,000.00	10,754.28	2.2

PENDING FORFEITURES

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
541.1108.5050	TRANSFER OUT	.00	.00	10,000.00	10,000.00	.0
	TOTAL DEPARTMENT 1108	.00	.00	10,000.00	10,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
	NET REVENUE OVER EXPENDITURES	127.71	245.72	1,000.00	754.28	24.6
	GRAND TOTAL REVENUE/ EXPENDIT	(4,275,166.83)	1,712,846.48	(3,823,537.26)	(5,536,383.74)	44.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE TASK FORCE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	GRANTS AND CONTRIBUTIONS					
542.0410.4120	FEDERAL GRANTS	.00	58.91	.00	(58.91)	.0
	TOTAL GRANTS AND CONTRIBUTION	.00	58.91	.00	(58.91)	.0
	FINES, FORFEITURES & PENALTI					
542.0600.6004	STATE FORFEITURES	15.29	288.29	5,000.00	4,711.71	5.8
	TOTAL FINES, FORFEITURES & PENA	15.29	288.29	5,000.00	4,711.71	5.8
	REVENUE FROM USE OF MONEY &					
542.0700.7001	INTEREST ON INVESTMENTS	76.91	115.97	1,000.00	884.03	11.6
	TOTAL REVENUE FROM USE OF MON	76.91	115.97	1,000.00	884.03	11.6
	MISCELLANEOUS REVENUES					
542.0800.8007	PER CAPITA SUPPORT	18,416.00	36,806.00	35,000.00	(1,806.00)	105.2
	TOTAL MISCELLANEOUS REVENUES	18,416.00	36,806.00	35,000.00	(1,806.00)	105.2
	TOTAL FUND REVENUE	18,508.20	37,269.17	41,000.00	3,730.83	90.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE TASK FORCE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	POLICE TASK FORCE					
542.1111.2010	MEDICAL SERVICE	.00	.00	9,000.00	9,000.00	.0
542.1111.2030	DUES & PUBLICATIONS	.00	.00	300.00	300.00	.0
542.1111.2040	PHONE	198.52	397.03	2,500.00	2,102.97	15.9
542.1111.2060	TRAVEL & CONFERENCE	.00	.00	2,500.00	2,500.00	.0
542.1111.2080	EDUCATION & TRAINING	.00	.00	2,500.00	2,500.00	.0
542.1111.2130	COMMUNICATIONS	.00	.00	500.00	500.00	.0
542.1111.2140	VEHICLE MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
542.1111.2300	POSTAGE	.00	.00	200.00	200.00	.0
542.1111.2730	TECHNOLOGY EXPENSE	.00	.00	12,500.00	12,500.00	.0
542.1111.2910	GRANT PAYMENTS	174.50	458.00	.00	(458.00)	.0
542.1111.3019	OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
542.1111.3750	FUEL	.00	65.68	2,000.00	1,934.32	3.3
542.1111.3992	OTHER MISCELLANEOUS	161.00	161.00	.00	(161.00)	.0
542.1111.4090	POLICE EQUIPMENT	.00	1,836.47	10,000.00	8,163.53	18.4
	TOTAL POLICE TASK FORCE	534.02	2,918.18	44,200.00	41,281.82	6.6
	TOTAL FUND EXPENDITURES	534.02	2,918.18	44,200.00	41,281.82	6.6
	NET REVENUE OVER EXPENDITURES	17,974.18	34,350.99	(3,200.00)	(37,550.99)	1073.5
	GRAND TOTAL REVENUE/ EXPENDIT	(4,257,192.65)	1,747,197.47	(3,826,737.26)	(5,573,934.73)	45.7

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

POLICE TASK FORCE EQUIPMENT

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	FINES, FORFEITURES & PENALTI					
543.0600.6004	STATE FORFEITURES	15.29	288.29	.00	(288.29)	.0
	TOTAL FINES, FORFEITURES & PENA	15.29	288.29	.00	(288.29)	.0
	REVENUE FROM USE OF MONEY &					
543.0700.7001	INTEREST ON INVESTMENTS	98.79	189.54	1,100.00	910.46	17.2
	TOTAL REVENUE FROM USE OF MON	98.79	189.54	1,100.00	910.46	17.2
	SOURCE 0800					
543.0800.8020	OTHER MISC	1,161.00	1,161.00	.00	(1,161.00)	.0
	TOTAL SOURCE 0800	1,161.00	1,161.00	.00	(1,161.00)	.0
	TOTAL FUND REVENUE	1,275.08	1,638.83	1,100.00	(538.83)	149.0
	NET REVENUE OVER EXPENDITURES	1,275.08	1,638.83	1,100.00	(538.83)	149.0
	GRAND TOTAL REVENUE/ EXPENDIT	(4,255,917.57)	1,748,836.30	(3,825,637.26)	(5,574,473.56)	45.7

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

REGIONAL WATERSHED COALITION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	GRANTS AND CONTRIBUTIONS					
550.0410.4123	STATE GRANT	8,833.97	14,468.37	.00	(14,468.37)	.0
	TOTAL GRANTS AND CONTRIBUTION	8,833.97	14,468.37	.00	(14,468.37)	.0
	REVENUE FROM USE OF MONEY &					
550.0700.7001	INTEREST ON INVESTMENTS	22.33	42.96	1,000.00	957.04	4.3
	TOTAL REVENUE FROM USE OF MON	22.33	42.96	1,000.00	957.04	4.3
	TOTAL FUND REVENUE	8,856.30	14,511.33	1,000.00	(13,511.33)	1451.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

REGIONAL WATERSHED COALITION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	REGIONAL WATERSHED COALITION					
550.5920.2740	PROFESSIONAL SERVICES	8,833.97	14,468.37	.00	(14,468.37)	.0
	TOTAL REGIONAL WATERSHED COAL	8,833.97	14,468.37	.00	(14,468.37)	.0
	TOTAL FUND EXPENDITURES	8,833.97	14,468.37	.00	(14,468.37)	.0
	NET REVENUE OVER EXPENDITURES	22.33	42.96	1,000.00	957.04	4.3
	GRAND TOTAL REVENUE/ EXPENDIT	(4,255,895.24)	1,748,879.26	(3,824,637.26)	(5,573,516.52)	45.7

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
600.0500.5021	SALE OF WATER	697,435.24	1,332,975.87	7,662,621.97	6,329,646.10	17.4
600.0500.5022	SERVICE REPAIRS	969.46	1,094.46	10,000.00	8,905.54	10.9
600.0500.5023	NEW SERVICE	.00	.00	2,000.00	2,000.00	.0
600.0500.5024	NEW METERS	3,607.28	3,607.28	15,000.00	11,392.72	24.1
600.0500.5026	DIRECT SALES	.00	.00	5,000.00	5,000.00	.0
600.0500.5028	ACCOUNTS CERTIFIED	156.00	4,066.00	18,000.00	13,934.00	22.6
600.0500.5029	BAD DEBT RECOVERY	78.05	247.30	10,000.00	9,752.70	2.5
600.0500.5642	OTHER CITY DEPTS.	10,112.07	10,112.07	65,000.00	54,887.93	15.6
	TOTAL CHARGES FOR ESSENTIAL SE	712,358.10	1,352,102.98	7,787,621.97	6,435,518.99	17.4
	FINES, FORFEITURES & PENALTI					
600.0600.6003	SERVICE CHARGES	3,900.00	7,700.00	31,706.57	24,006.57	24.3
600.0600.6004	NSF FEES	.00	.00	180.00	180.00	.0
	TOTAL FINES, FORFEITURES & PENA	3,900.00	7,700.00	31,886.57	24,186.57	24.2
	REVENUE FROM USE OF MONEY &					
600.0700.7001	INTEREST ON INVESTMENTS	5,499.07	10,500.01	75,000.00	64,499.99	14.0
600.0700.7013	RENT INCOME	2,222.00	6,666.00	24,240.00	17,574.00	27.5
	TOTAL REVENUE FROM USE OF MON	7,721.07	17,166.01	99,240.00	82,073.99	17.3
	MISCELLANEOUS REVENUES					
600.0800.8002	SALE OF JUNK	.00	801.70	1,286.45	484.75	62.3
600.0800.8020	OTHER MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
	TOTAL MISCELLANEOUS REVENUES	.00	801.70	2,286.45	1,484.75	35.1
	NON-REVENUE RECEIPTS					
600.0900.9003	MISC. REFUNDS	27.00	986.00	10,000.00	9,014.00	9.9
600.0900.9009	SALES TAX REVENUE	493.88	721.88	2,500.00	1,778.12	28.9
600.0900.9018	WATER SERVICE EXCISE TAX REV	28,244.09	57,962.33	362,885.16	304,922.83	16.0
	TOTAL NON-REVENUE RECEIPTS	28,764.97	59,670.21	375,385.16	315,714.95	15.9
	TOTAL FUND REVENUE	752,744.14	1,437,440.90	8,296,420.15	6,858,979.25	17.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SUPPLY					
600.8001.1010	SALARIES	52,221.42	106,802.19	802,351.08	695,548.89	13.3
600.8001.1070	SAFETY SHOES	.00	1,317.15	2,700.00	1,382.85	48.8
600.8001.2040	PHONE EXPENSE	2,089.12	2,940.93	4,500.00	1,559.07	65.4
600.8001.2050	CONTRACT LABOR	8,606.00	16,606.00	.00	(16,606.00)	.0
600.8001.2060	TRAVEL AND CONFERENCE	.00	.00	1,000.00	1,000.00	.0
600.8001.2080	EDUCATION AND TRAINING	.00	.00	1,500.00	1,500.00	.0
600.8001.2130	RADIO MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
600.8001.2150	BUILDING REPAIRS AND MAINTEN	.00	377.92	5,000.00	4,622.08	7.6
600.8001.2160	GAS & ELECTRICITY	99,470.33	200,274.41	925,000.00	724,725.59	21.7
600.8001.2190	REPAIRS AND MAINTENANCE	7,434.78	27,215.56	50,000.00	22,784.44	54.4
600.8001.2730	TECHNOLOGY EXPENSE	49.68	4,286.79	5,500.00	1,213.21	77.9
600.8001.2735	DISTRIBUTION MODEL SUPPORT	797.16	797.16	15,000.00	14,202.84	5.3
600.8001.3019	OFFICE SUPPLIES	177.80	379.69	1,000.00	620.31	38.0
600.8001.3060	SUPPLIES & LAUNDRY	1,057.37	3,025.25	15,000.00	11,974.75	20.2
600.8001.3170	CHEMICALS	8,607.84	40,559.13	300,000.00	259,440.87	13.5
600.8001.3175	FILTERS	13,977.27	29,753.67	200,000.00	170,246.33	14.9
600.8001.3450	PUMPS - MATERIAL	212.96	212.96	100,000.00	99,787.04	.2
600.8001.3460	WELLS - MATERIAL	.00	39,860.00	50,000.00	10,140.00	79.7
600.8001.3750	FUEL	1,953.15	1,953.15	4,000.00	2,046.85	48.8
600.8001.3990	MISCELLANEOUS EXPENSE	2,210.74	11,059.49	39,000.00	27,940.51	28.4
	TOTAL SUPPLY	198,865.62	487,421.45	2,523,551.08	2,036,129.63	19.3
	DISTRIBUTION					
600.8002.1010	SALARIES	44,939.70	90,531.99	600,143.42	509,611.43	15.1
600.8002.1070	SAFETY SHOES	.00	1,230.00	2,400.00	1,170.00	51.3
600.8002.2040	PHONE EXPENSE	224.39	466.27	2,500.00	2,033.73	18.7
600.8002.2050	CONTRACT LABOR	.00	.00	1,400.00	1,400.00	.0
600.8002.2060	TRAVEL AND CONFERENCE	.00	.00	1,000.00	1,000.00	.0
600.8002.2080	EDUCATION AND TRAINING	.00	.00	1,020.00	1,020.00	.0
600.8002.2131	RADIO TOWER EXPENSE	.00	.00	3,000.00	3,000.00	.0
600.8002.2160	GAS & ELECTRICITY	.00	1,552.19	8,500.00	6,947.81	18.3
600.8002.2190	REPAIRS AND MAINTENANCE	.00	.00	500.00	500.00	.0
600.8002.2730	TECHNOLOGY EXPENSE	.00	.00	4,245.38	4,245.38	.0
600.8002.3019	OFFICE SUPPLIES	11.99	72.11	900.00	827.89	8.0
600.8002.3110	MAINTENANCE MATERIAL	576.89	2,855.28	30,000.00	27,144.72	9.5
600.8002.3310	TOOLS AND SUPPLIES	272.87	823.14	10,667.00	9,843.86	7.7
600.8002.3470	MAINS - REPAIR MATERIAL	.00	1,130.50	35,000.00	33,869.50	3.2
600.8002.3480	HYDRANTS - REPAIR MATERIAL	2,574.36	2,698.35	55,000.00	52,301.65	4.9
600.8002.3490	VALVES - REPAIR MATERIAL	1,950.15	6,084.34	55,000.00	48,915.66	11.1
600.8002.3750	FUEL	.00	.00	1,000.00	1,000.00	.0
600.8002.3760	EQUIPMENT REPAIRS - MATERIAL	.00	.00	25,000.00	25,000.00	.0
	TOTAL DISTRIBUTION	50,550.35	107,444.17	837,275.80	729,831.63	12.8

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	COMMERCIAL AND COLLECTIONS					
600.8011.1010	SALARIES	25,258.52	50,629.20	347,896.96	297,267.76	14.6
600.8011.1070	SAFETY SHOES	.00	225.00	600.00	375.00	37.5
600.8011.2040	PHONE EXPENSE	288.31	545.87	2,000.00	1,454.13	27.3
600.8011.2090	EQUIPMENT MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
600.8011.2110	COMPUTER EXPENSE	42.60	62.46	600.00	537.54	10.4
600.8011.2300	POSTAGE	5,000.00	10,000.00	67,000.00	57,000.00	14.9
600.8011.2311	EQUIPMENT RENTAL	927.40	3,756.60	17,000.00	13,243.40	22.1
600.8011.2530	COMMISSIONS	.00	.00	1,500.00	1,500.00	.0
600.8011.2730	TECHNOLOGY EXPENSE	.00	.00	1,603.00	1,603.00	.0
600.8011.3019	OFFICE SUPPLIES	1,766.92	2,947.17	13,000.00	10,052.83	22.7
600.8011.3060	SUPPLIES & LAUNDRY	182.00	233.74	500.00	266.26	46.8
600.8011.3199	WATER METERS	.00	.00	100,000.00	100,000.00	.0
600.8011.3310	TOOLS AND SUPPLIES	543.70	543.70	.00	(543.70)	.0
600.8011.5510	REFUND	211.09	1,583.09	5,500.00	3,916.91	28.8
	TOTAL COMMERCIAL AND COLLECTI	34,220.54	70,526.83	558,199.96	487,673.13	12.6
	ADMINISTRATION					
600.8012.1010	SALARIES	20,042.73	40,125.96	261,137.81	221,011.85	15.4
600.8012.1040	FICA	8,807.91	18,183.14	161,567.28	143,384.14	11.3
600.8012.1050	IPERS	11,720.14	23,857.16	200,419.63	176,562.47	11.9
600.8012.1070	SAFETY SHOES	.00	45.00	400.00	355.00	11.3
600.8012.1080	CHAUFFEURS LICENSE	.00	.00	100.00	100.00	.0
600.8012.1160	HEALTH & LIFE INSURANCE	23,595.63	47,191.26	313,428.61	266,237.35	15.1
600.8012.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	1,159.37	1,159.37	.0
600.8012.2010	MEDICAL SERVICE	.00	.00	300.00	300.00	.0
600.8012.2040	PHONE EXPENSE	26.67	53.34	800.00	746.66	6.7
600.8012.2130	RADIO MAINTENANCE	.00	.00	12,000.00	12,000.00	.0
600.8012.2140	M/E REPAIRS	.00	.00	1,200.00	1,200.00	.0
600.8012.2160	GAS & ELECTRICITY	230.19	427.28	6,500.00	6,072.72	6.6
600.8012.2170	BUILDING INSURANCE F & EC	.00	.00	106,000.00	106,000.00	.0
600.8012.2410	UNIFORM RENTAL	678.41	1,100.93	5,500.00	4,399.07	20.0
600.8012.2690	WORKERS COMP	.00	.00	20,000.00	20,000.00	.0
600.8012.3044	M/E SUPPLIES	1,394.46	1,516.34	4,000.00	2,483.66	37.9
600.8012.3060	SUPPLIES & LAUNDRY	(329.04)	(329.04)	.00	329.04	.0
600.8012.3750	FUEL	2,553.38	2,553.38	14,400.00	11,846.62	17.7
600.8012.3770	SAFETY EXPENSE	33.98	60.51	4,000.00	3,939.49	1.5
600.8012.3990	MISCELLANEOUS EXPENSE	1,065.43	1,065.43	3,000.00	1,934.57	35.5
600.8012.3991	ONLINE SERVICE FEES	526.80	1,034.72	4,000.00	2,965.28	25.9
600.8012.5050	TRANSFERS OUT	.00	.00	45,000.00	45,000.00	.0
	TOTAL ADMINISTRATION	70,346.69	136,885.41	1,164,912.70	1,028,027.29	11.8

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SALES TAX					
600.8013.2540	SALES TAX	.00	.00	2,500.00	2,500.00	.0
600.8013.2541	WATER SERVICE EXCISE TAX PYBLE	27,681.83	53,675.69	362,885.16	309,209.47	14.8
	TOTAL SALES TAX	27,681.83	53,675.69	365,385.16	311,709.47	14.7
	SALEABLE SERVICE					
600.8021.1010	SALARIES	.00	1,604.44	45,000.00	43,395.56	3.6
600.8021.2050	CONTRACT LABOR	.00	1,485.00	100,000.00	98,515.00	1.5
600.8021.3180	METER SUPPLIES	.00	.00	2,000.00	2,000.00	.0
600.8021.3610	SERVICE REPAIR MATERIAL	493.18	657.50	2,000.00	1,342.50	32.9
600.8021.3620	NEW SERVICE MATERIAL	.00	.00	5,000.00	5,000.00	.0
600.8021.3640	OTHER CITY DEPTS. - MATERIAL	8,726.39	18,838.46	70,000.00	51,161.54	26.9
600.8021.3650	DIRECT - MATERIAL	.00	459.46	5,000.00	4,540.54	9.2
	TOTAL SALEABLE SERVICE	9,219.57	23,044.86	229,000.00	205,955.14	10.1
	STOREROOM					
600.8041.1010	SALARIES	5,120.00	10,240.00	66,560.00	56,320.00	15.4
600.8041.1070	SAFETY SHOES	.00	150.00	300.00	150.00	50.0
600.8041.3060	SUPPLIES & LAUNDRY	1,038.37	1,038.37	800.00	(238.37)	129.8
	TOTAL STOREROOM	6,158.37	11,428.37	67,660.00	56,231.63	16.9
	STOCK					
600.8042.3590	MATERIAL	(4,697.74)	(14,833.47)	30,000.00	44,833.47	(49.4)
	TOTAL STOCK	(4,697.74)	(14,833.47)	30,000.00	44,833.47	(49.4)
	BETTERMENTS AND IMPROVEMENTS					
600.8061.2731	GEOGRAPHIC INFORMATION SYS	40.00	19,327.83	38,000.00	18,672.17	50.9
600.8061.5050	TRANSFERS OUT	100,828.90	236,657.80	2,372,446.85	2,135,789.05	10.0
	TOTAL BETTERMENTS AND IMPROVE	100,868.90	255,985.63	2,410,446.85	2,154,461.22	10.6
	TOTAL FUND EXPENDITURES	493,214.13	1,131,578.94	8,186,431.55	7,054,852.61	13.8
	NET REVENUE OVER EXPENDITURES	259,530.01	305,861.96	109,988.60	(195,873.36)	278.1
	GRAND TOTAL REVENUE/ EXPENDIT	(3,996,365.23)	2,054,741.22	(3,714,648.66)	(5,769,389.88)	55.3

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER DEPOSITS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-REVENUE RECEIPTS					
601.0900.9010	CUSTOMER DEPOSITS	625.00	2,190.00	27,500.00	25,310.00	8.0
601.0900.9011	UNCLAIMED DEPOSITS	.03	.03	.00	(.03)	.0
	TOTAL NON-REVENUE RECEIPTS	625.03	2,190.03	27,500.00	25,309.97	8.0
	TOTAL FUND REVENUE	625.03	2,190.03	27,500.00	25,309.97	8.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER DEPOSITS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	CUSTOMER DEPOSITS					
601.8014.5510	REFUND	1,350.00	3,185.00	27,500.00	24,315.00	11.6
	TOTAL CUSTOMER DEPOSITS	1,350.00	3,185.00	27,500.00	24,315.00	11.6
	TOTAL FUND EXPENDITURES	1,350.00	3,185.00	27,500.00	24,315.00	11.6
	NET REVENUE OVER EXPENDITURES	(724.97)	(994.97)	.00	994.97	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(3,997,090.20)	2,053,746.25	(3,714,648.66)	(5,768,394.91)	55.3

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
603.0700.7001	INTEREST ON INVESTMENTS	9,222.89	17,834.00	100,000.00	82,166.00	17.8
	TOTAL SOURCE 0700	9,222.89	17,834.00	100,000.00	82,166.00	17.8
	SOURCE 0900					
603.0900.9005	TRANSFERS IN	.00	.00	752,500.00	752,500.00	.0
	TOTAL SOURCE 0900	.00	.00	752,500.00	752,500.00	.0
	TOTAL FUND REVENUE	9,222.89	17,834.00	852,500.00	834,666.00	2.1

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
603.8061.4198	EQUIPMENT-SUPPLY	.00	.00	45,000.00	45,000.00	.0
603.8061.4510	BUILDING & PLANT IMPROVEMENTS	33,877.32	50,727.73	125,000.00	74,272.27	40.6
603.8061.4560	WELL IMPROVEMENTS	.00	.00	17,500.00	17,500.00	.0
603.8061.4622	TOWERS	.00	.00	35,000.00	35,000.00	.0
603.8061.4625	MAINS, ETC-SUPPLY	282,212.03	290,849.13	.00	(290,849.13)	.0
603.8061.4630	MAINS, MANHOLE, VALVES	8,242.45	21,541.78	530,000.00	508,458.22	4.1
603.8061.4635	LEAD LINE ABATEMENTS	5,433.90	11,937.49	.00	(11,937.49)	.0
	TOTAL DEPARTMENT 8061	329,765.70	375,056.13	752,500.00	377,443.87	49.8
	TOTAL FUND EXPENDITURES	329,765.70	375,056.13	752,500.00	377,443.87	49.8
	NET REVENUE OVER EXPENDITURES	(320,542.81)	(357,222.13)	100,000.00	457,222.13	(357.2)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,317,633.01)	1,696,524.12	(3,614,648.66)	(5,311,172.78)	46.9

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER DEBT SINKING

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-REVENUE RECEIPTS					
605.0900.9005	TRANSFERS IN	.00	.00	100,000.00	100,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	100,000.00	100,000.00	.0
	TOTAL FUND REVENUE	.00	.00	100,000.00	100,000.00	.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER DEBT SINKING

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	WATER DEBT					
605.8062.5353	BOND COUPONS	.00	.00	100,000.00	100,000.00	.0
	TOTAL WATER DEBT	.00	.00	100,000.00	100,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(4,317,633.01)	1,696,524.12	(3,614,648.66)	(5,311,172.78)	46.9

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
610.0500.5029	BAD DEBT RECOVERY	42.05	172.72	4,000.00	3,827.28	4.3
610.0500.5030	SEWER RENTALS	754,098.65	1,416,048.28	7,286,600.88	5,870,552.60	19.4
	TOTAL CHARGES FOR ESSENTIAL SE	754,140.70	1,416,221.00	7,290,600.88	5,874,379.88	19.4
	REVENUE FROM USE OF MONEY &					
610.0700.7001	INTEREST ON INVESTMENTS	2,330.45	3,871.54	35,000.00	31,128.46	11.1
	TOTAL REVENUE FROM USE OF MON	2,330.45	3,871.54	35,000.00	31,128.46	11.1
	MISCELLANEOUS REVENUES					
610.0800.8020	OTHER MISCELLANEOUS	242.00	242.00	1,353.60	1,111.60	17.9
	TOTAL MISCELLANEOUS REVENUES	242.00	242.00	1,353.60	1,111.60	17.9
	NON-REVENUE RECEIPTS					
610.0900.9003	MISC. REFUNDS	.00	.00	10,000.00	10,000.00	.0
610.0900.9009	SALES TAX REVENUE	16,768.99	33,208.79	210,553.95	177,345.16	15.8
	TOTAL NON-REVENUE RECEIPTS	16,768.99	33,208.79	220,553.95	187,345.16	15.1
	TOTAL FUND REVENUE	773,482.14	1,453,543.33	7,547,508.43	6,093,965.10	19.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SEWAGE TREATMENT PLANT					
610.8121.1010	SALARIES	93,428.58	188,427.76	1,244,210.85	1,055,783.09	15.1
610.8121.1040	FICA	6,403.99	13,080.50	94,545.34	81,464.84	13.8
610.8121.1050	IPERS	8,460.83	17,052.65	117,453.50	100,400.85	14.5
610.8121.1070	SAFETY SHOES	.00	2,055.00	4,200.00	2,145.00	48.9
610.8121.1080	CHAUFFEURS LICENSE	32.75	32.75	90.00	57.25	36.4
610.8121.1160	HEALTH & LIFE INSURANCE	14,945.29	29,890.58	179,312.19	149,421.61	16.7
610.8121.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	874.75	874.75	.0
610.8121.2010	MEDICAL SERVICE	.00	.00	780.00	780.00	.0
610.8121.2030	DUES & PUBLICATIONS	.00	.00	900.00	900.00	.0
610.8121.2040	PHONE EXPENSE	1,351.87	1,832.19	8,000.00	6,167.81	22.9
610.8121.2050	CONTRACT LABOR	.00	.00	3,000.00	3,000.00	.0
610.8121.2060	TRAVEL AND CONFERENCE	.00	889.12	3,500.00	2,610.88	25.4
610.8121.2080	EDUCATION AND TRAINING	117.37	117.37	3,500.00	3,382.63	3.4
610.8121.2130	RADIO MAINTENANCE	.00	.00	1,175.00	1,175.00	.0
610.8121.2131	RADIO TOWER EXPENSE	.00	.00	2,000.00	2,000.00	.0
610.8121.2140	M/E REPAIRS	103.05	2,018.25	25,000.00	22,981.75	8.1
610.8121.2160	GAS & ELECTRICITY	46,402.08	84,103.25	410,000.00	325,896.75	20.5
610.8121.2170	BUILDING INSURANCE F & EC	.00	.00	160,000.00	160,000.00	.0
610.8121.2190	REPAIRS AND MAINTENANCE	60,709.36	69,674.10	150,000.00	80,325.90	46.5
610.8121.2311	EQUIPMENT RENTAL	927.40	3,756.60	16,000.00	12,243.40	23.5
610.8121.2690	WORKERS COMP	.00	.00	13,490.05	13,490.05	.0
610.8121.2730	TECHNOLOGY EXPENSE	.00	.00	4,245.38	4,245.38	.0
610.8121.2740	PROFESSIONAL SERVICES	1,418.00	1,418.00	10,000.00	8,582.00	14.2
610.8121.2980	FUEL TANK EXPENSE	.00	.00	1,200.00	1,200.00	.0
610.8121.3019	OFFICE SUPPLIES	468.33	606.84	5,000.00	4,393.16	12.1
610.8121.3044	M/E SUPPLIES	415.97	841.95	20,000.00	19,158.05	4.2
610.8121.3060	SUPPLIES & LAUNDRY	2,227.74	3,355.67	17,000.00	13,644.33	19.7
610.8121.3070	LABORATORY SUPPLIES	2,660.36	6,890.10	70,000.00	63,109.90	9.8
610.8121.3110	MAINTENANCE MATERIAL	15,921.96	27,285.10	80,000.00	52,714.90	34.1
610.8121.3160	FUEL	2,597.03	24,426.45	80,000.00	55,573.55	30.5
610.8121.3170	CHEMICALS	10.00	14,902.18	80,000.00	65,097.82	18.6
610.8121.3310	TOOLS AND SUPPLIES	.00	24.29	2,100.00	2,075.71	1.2
610.8121.3580	OIL AND GREASE	.00	.00	1,000.00	1,000.00	.0
610.8121.3770	SAFETY EXPENSE	12.30	634.53	7,855.00	7,220.47	8.1
610.8121.3990	MISCELLANEOUS EXPENSE	1,065.43	1,225.43	2,000.00	774.57	61.3
610.8121.3991	ONLINE SERVICE FEES	526.80	1,034.73	5,000.00	3,965.27	20.7
610.8121.5050	TRANSFERS OUT	.00	.00	45,000.00	45,000.00	.0
610.8121.5510	REFUND	43.68	2,010.31	2,000.00	(10.31)	100.5
	TOTAL SEWAGE TREATMENT PLANT	260,250.17	497,585.70	2,870,432.06	2,372,846.36	17.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SANITARY SEWER MAINTENANCE					
610.8123.1010	SALARIES	18,027.35	32,681.72	256,123.17	223,441.45	12.8
610.8123.1040	FICA	724.31	1,472.16	19,593.42	18,121.26	7.5
610.8123.1050	IPERS	944.48	1,889.68	24,178.03	22,288.35	7.8
610.8123.1070	SAFETY SHOES	.00	300.00	600.00	300.00	50.0
610.8123.1080	CHAUFFEURS LICENSE	.00	.00	50.00	50.00	.0
610.8123.1160	HEALTH & LIFE INSURANCE	1,507.40	3,014.80	18,088.90	15,074.10	16.7
610.8123.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	126.50	126.50	.0
610.8123.2140	M/E REPAIRS	.00	.00	800.00	800.00	.0
610.8123.2190	REPAIRS AND MAINTENANCE	461.99	4,043.03	7,000.00	2,956.97	57.8
610.8123.2630	LIFT STATION ELECTRICITY	2,068.20	3,996.60	16,000.00	12,003.40	25.0
610.8123.2650	LIFT STATION R & M	.00	1,752.75	1,600.00	(152.75)	109.6
610.8123.3044	M/E SUPPLIES	.00	1,085.85	1,500.00	414.15	72.4
610.8123.3210	PAVING REPAIR MATERIAL	91.82	592.82	8,000.00	7,407.18	7.4
610.8123.3230	SANITARY SEWER MATERIAL	.00	.00	8,000.00	8,000.00	.0
610.8123.3990	MISCELLANEOUS EXPENSE	755.59	17,441.46	10,000.00	(7,441.46)	174.4
	TOTAL SANITARY SEWER MAINTENA	24,581.14	68,270.87	371,660.02	303,389.15	18.4
	SALES TAX					
610.8124.2540	SALES TAX	14,950.96	29,658.10	210,553.95	180,895.85	14.1
	TOTAL SALES TAX	14,950.96	29,658.10	210,553.95	180,895.85	14.1
	SEWER IMPROVEMENTS					
610.8125.2620	SUMP PUMP ELECTRICITY	298.96	556.89	2,500.00	1,943.11	22.3
610.8125.2731	GEOGRAPHIC INFORMATION SYS	40.00	19,327.84	38,000.00	18,672.16	50.9
610.8125.4530	INFILTRATION STUDY	14,162.30	14,162.30	.00	(14,162.30)	.0
610.8125.5050	TRANSFERS OUT	139,228.00	278,456.00	3,563,243.75	3,284,787.75	7.8
	TOTAL SEWER IMPROVEMENTS	153,729.26	312,503.03	3,603,743.75	3,291,240.72	8.7
	TOTAL FUND EXPENDITURES	453,511.53	908,017.70	7,056,389.78	6,148,372.08	12.9
	NET REVENUE OVER EXPENDITURES	319,970.61	545,525.63	491,118.65	(54,406.98)	111.1
	GRAND TOTAL REVENUE/ EXPENDIT	(3,997,662.40)	2,242,049.75	(3,123,530.01)	(5,365,579.76)	71.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
613.0700.7001	INTEREST ON INVESTMENTS	.00	22.02	6,000.00	5,977.98	.4
	TOTAL SOURCE 0700	.00	22.02	6,000.00	5,977.98	.4
	SOURCE 0800					
613.0800.8016	SALE OF BONDS	839,401.95	839,401.95	.00	(839,401.95)	.0
	TOTAL SOURCE 0800	839,401.95	839,401.95	.00	(839,401.95)	.0
	SOURCE 0900					
613.0900.9005	TRANSFERS IN	.00	.00	1,692,500.00	1,692,500.00	.0
	TOTAL SOURCE 0900	.00	.00	1,692,500.00	1,692,500.00	.0
	TOTAL FUND REVENUE	839,401.95	839,423.97	1,698,500.00	859,076.03	49.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
613.8125.4040	MOTOR EQUIPMENT	.00	.00	50,000.00	50,000.00	.0
613.8125.4199	EQUIPMENT	.00	8,057.75	17,500.00	9,442.25	46.0
613.8125.4530	COLLECTION SYSTEM REP & MAINT	6,290.52	8,249.92	1,550,000.00	1,541,750.08	.5
613.8125.4690	NUTRIENT REDUCTION	1,216,545.13	1,746,186.97	.00	(1,746,186.97)	.0
613.8125.4923	PLANT IMPROVEMENTS	.00	.00	75,000.00	75,000.00	.0
	TOTAL DEPARTMENT 8125	1,222,835.65	1,762,494.64	1,692,500.00	(69,994.64)	104.1
	TOTAL FUND EXPENDITURES	1,222,835.65	1,762,494.64	1,692,500.00	(69,994.64)	104.1
	NET REVENUE OVER EXPENDITURES	(383,433.70)	(923,070.67)	6,000.00	929,070.67	(15384
	GRAND TOTAL REVENUE/ EXPENDIT	(4,381,096.10)	1,318,979.08	(3,117,530.01)	(4,436,509.09)	42.3

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER SINKING

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	NON-REVENUE RECEIPTS					
615.0900.9005	TRANSFERS IN	88,528.00	177,056.00	1,062,340.00	885,284.00	16.7
	TOTAL NON-REVENUE RECEIPTS	88,528.00	177,056.00	1,062,340.00	885,284.00	16.7
	TOTAL FUND REVENUE	88,528.00	177,056.00	1,062,340.00	885,284.00	16.7

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER SINKING

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SEWER SINKING					
615.8150.2740	PROFESSIONAL SERVICES	.00	.00	6,292.50	6,292.50	.0
615.8150.5353	BOND COUPONS	.00	.00	244,047.50	244,047.50	.0
615.8150.5354	PRINCIPAL ON BONDS	.00	.00	812,000.00	812,000.00	.0
	TOTAL SEWER SINKING	.00	.00	1,062,340.00	1,062,340.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,062,340.00	1,062,340.00	.0
	NET REVENUE OVER EXPENDITURES	88,528.00	177,056.00	.00	(177,056.00)	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(4,292,568.10)	1,496,035.08	(3,117,530.01)	(4,613,565.09)	48.0

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

STORM SEWER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
620.0500.5029	BAD DEBT RECOVERY	10.91	22.43	550.00	527.57	4.1
620.0500.5036	STORM SEWER FEES	62,681.64	125,432.62	735,872.76	610,440.14	17.1
620.0500.9017	SPECIAL ASSESSMENT	.00	.00	500.00	500.00	.0
	TOTAL CHARGES FOR ESSENTIAL SE	62,692.55	125,455.05	736,922.76	611,467.71	17.0
	REVENUE FROM USE OF MONEY &					
620.0700.7001	INTEREST ON INVESTMENTS	1,659.34	3,134.33	10,000.00	6,865.67	31.3
	TOTAL REVENUE FROM USE OF MON	1,659.34	3,134.33	10,000.00	6,865.67	31.3
	NON-REVENUE RECEIPTS					
620.0900.9003	MISC. REFUNDS	.00	666.66	500.00	(166.66)	133.3
	TOTAL NON-REVENUE RECEIPTS	.00	666.66	500.00	(166.66)	133.3
	TOTAL FUND REVENUE	64,351.89	129,256.04	747,422.76	618,166.72	17.3

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

STORM SEWER

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SEWER IMPROVEMENTS					
620.8125.2190	REPAIRS AND MAINTENANCE	3,066.90	3,066.90	5,000.00	1,933.10	61.3
620.8125.2740	PROFESSIONAL SERVICES	11,667.00	11,667.00	.00	(11,667.00)	.0
620.8125.3990	MISCELLANEOUS EXPENSE	7.49	143.01	500.00	356.99	28.6
620.8125.3991	ONLINE SERVICE FEES	526.80	1,034.73	5,500.00	4,465.27	18.8
620.8125.4610	STORM SEWERS	5,967.47	13,690.69	60,000.00	46,309.31	22.8
620.8125.4620	STORM SEWER PROJECTS	.00	.00	250,000.00	250,000.00	.0
620.8125.5050	TRANSFERS OUT	13,285.00	26,570.00	159,420.00	132,850.00	16.7
620.8125.5510	REFUND	34.78	37.76	110.00	72.24	34.3
	TOTAL SEWER IMPROVEMENTS	34,555.44	56,210.09	480,530.00	424,319.91	11.7
	SEWER MAINTENANCE					
620.8127.1010	SALARIES	4,409.28	11,440.32	143,068.70	131,628.38	8.0
620.8127.1040	FICA	.00	.00	18,125.28	18,125.28	.0
620.8127.1050	IPERS	.00	.00	22,366.36	22,366.36	.0
620.8127.1070	SAFETY SHOES	.00	367.50	.00	(367.50)	.0
620.8127.1320	LABOR-STORM SEWER	2,892.79	7,505.64	93,863.03	86,357.39	8.0
620.8127.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	63.25	63.25	.0
620.8127.3220	STORM SEWER MATERIAL	.00	.00	1,000.00	1,000.00	.0
	TOTAL SEWER MAINTENANCE	7,302.07	19,313.46	278,486.62	259,173.16	6.9
	TOTAL FUND EXPENDITURES	41,857.51	75,523.55	759,016.62	683,493.07	10.0
	NET REVENUE OVER EXPENDITURES	22,494.38	53,732.49	(11,593.86)	(65,326.35)	463.5
	GRAND TOTAL REVENUE/ EXPENDIT	(4,270,073.72)	1,549,767.57	(3,129,123.87)	(4,678,891.44)	49.5

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

PARKING

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
630.0500.5037	LEASED PARKING	1,750.00	4,775.00	4,750.00	(25.00)	100.5
	TOTAL CHARGES FOR ESSENTIAL SE	1,750.00	4,775.00	4,750.00	(25.00)	100.5
	FINES, FORFEITURES & PENALTI					
630.0600.6001	POLICE FINES	2,685.00	5,350.00	45,000.00	39,650.00	11.9
	TOTAL FINES, FORFEITURES & PENA	2,685.00	5,350.00	45,000.00	39,650.00	11.9
	NON-REVENUE RECEIPTS					
630.0900.9003	MISC. REFUNDS	455.70	455.70	.00	(455.70)	.0
630.0900.9005	TRANSFERS IN	.00	22,500.00	45,000.00	22,500.00	50.0
	TOTAL NON-REVENUE RECEIPTS	455.70	22,955.70	45,000.00	22,044.30	51.0
	TOTAL FUND REVENUE	4,890.70	33,080.70	94,750.00	61,669.30	34.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

PARKING

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	SOUTHBRIDGE LOTS					
630.8201.2180	ELECTRICITY	311.59	587.65	6,500.00	5,912.35	9.0
630.8201.2190	REPAIRS AND MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
	TOTAL SOUTHBRIDGE LOTS	311.59	587.65	12,500.00	11,912.35	4.7
	PARKING LOTS					
630.8202.2180	ELECTRICITY	187.99	516.12	5,000.00	4,483.88	10.3
630.8202.2190	REPAIRS AND MAINTENANCE	2,125.00	2,125.00	16,000.00	13,875.00	13.3
630.8202.2312	PARKING LEASE	14,250.00	42,750.00	171,000.00	128,250.00	25.0
	TOTAL PARKING LOTS	16,562.99	45,391.12	192,000.00	146,608.88	23.6
	PARKING ENFORCEMENT					
630.8203.1010	SALARIES	3,952.05	7,787.26	51,639.88	43,852.62	15.1
630.8203.1040	FICA	276.21	543.49	3,950.45	3,406.96	13.8
630.8203.1050	IPERS	373.09	735.15	4,874.80	4,139.65	15.1
630.8203.1160	HEALTH & LIFE INSURANCE	769.42	1,538.84	9,044.45	7,505.61	17.0
630.8203.1170	UNIFORM ALOWANCE	.00	.00	490.00	490.00	.0
630.8203.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	63.25	63.25	.0
630.8203.2040	PHONE EXPENSE	.00	.00	1,100.00	1,100.00	.0
630.8203.2110	COMPUTER EXPENSE	40.01	80.02	1,000.00	919.98	8.0
630.8203.2140	M/E REPAIRS	.00	.00	750.00	750.00	.0
630.8203.3019	OFFICE SUPPLIES	84.04	167.57	1,000.00	832.43	16.8
	TOTAL PARKING ENFORCEMENT	5,494.82	10,852.33	73,912.83	63,060.50	14.7
	TOTAL FUND EXPENDITURES	22,369.40	56,831.10	278,412.83	221,581.73	20.4
	NET REVENUE OVER EXPENDITURES	(17,478.70)	(23,750.40)	(183,662.83)	(159,912.43)	(12.9)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,287,552.42)	1,526,017.17	(3,312,786.70)	(4,838,803.87)	46.1

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SANITATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
640.0500.5004	GARBAGE FEES	190,282.72	361,491.22	2,250,678.35	1,889,187.13	16.1
640.0500.5029	BAD DEBT RECOVERY	49.19	103.14	550.00	446.86	18.8
640.0500.5035	GARBAGE SURCHARGE	3,832.50	13,267.50	10,000.00	(3,267.50)	132.7
640.0500.9017	SPECIAL ASSESSMENT	.00	1,476.00	500.00	(976.00)	295.2
	TOTAL CHARGES FOR ESSENTIAL SE	194,164.41	376,337.86	2,261,728.35	1,885,390.49	16.6
	REVENUE FROM USE OF MONEY &					
640.0700.7001	INTEREST ON INVESTMENTS	2,120.42	3,979.69	12,000.00	8,020.31	33.2
	TOTAL REVENUE FROM USE OF MON	2,120.42	3,979.69	12,000.00	8,020.31	33.2
	MISCELLANEOUS REVENUES					
640.0800.8020	OTHER MISCELLANEOUS	.00	.00	2,234.40	2,234.40	.0
	TOTAL MISCELLANEOUS REVENUES	.00	.00	2,234.40	2,234.40	.0
	NON-REVENUE RECEIPTS					
640.0900.9003	MISC. REFUNDS	.00	148.71	500.00	351.29	29.7
	TOTAL NON-REVENUE RECEIPTS	.00	148.71	500.00	351.29	29.7
	TOTAL FUND REVENUE	196,284.83	380,466.26	2,276,462.75	1,895,996.49	16.7

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SANITATION

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	LANDFILL					
640.8301.2570	LANDFILL USE CHARGE	25,444.18	46,672.46	288,000.00	241,327.54	16.2
640.8301.2580	AGENCY DUES	.00	.00	38,000.00	38,000.00	.0
640.8301.2585	RECYCLING CENTER CHARGES	9,383.30	14,068.30	75,000.00	60,931.70	18.8
	TOTAL LANDFILL	34,827.48	60,740.76	401,000.00	340,259.24	15.2
	REFUSE COLLECTION					
640.8305.1010	SALARIES	52,112.03	108,527.39	852,028.97	743,501.58	12.7
640.8305.1040	FICA	3,780.29	7,986.96	65,180.22	57,193.26	12.3
640.8305.1050	IPERS	5,044.82	10,411.45	80,431.53	70,020.08	12.9
640.8305.1070	SAFETY SHOES	.00	2,389.50	5,400.00	3,010.50	44.3
640.8305.1080	CHAUFFEURS LICENSE	.00	.00	32.00	32.00	.0
640.8305.1160	HEALTH & LIFE INSURANCE	13,093.21	26,186.42	165,157.73	138,971.31	15.9
640.8305.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	759.00	759.00	.0
640.8305.2010	MEDICAL SERVICE	.00	.00	500.00	500.00	.0
640.8305.2040	PHONE EXPENSE	126.58	258.05	1,700.00	1,441.95	15.2
640.8305.2130	RADIO MAINTENANCE	.00	4,509.75	7,000.00	2,490.25	64.4
640.8305.2131	RADIO TOWER EXPENSE	.00	.00	3,000.00	3,000.00	.0
640.8305.2140	M/E REPAIRS	6,044.85	13,782.96	75,000.00	61,217.04	18.4
640.8305.2311	EQUIPMENT RENTAL	927.40	3,756.60	13,600.00	9,843.40	27.6
640.8305.2410	UNIFORM RENTAL	882.13	1,367.15	7,000.00	5,632.85	19.5
640.8305.2690	WORKERS COMP	.00	.00	56,000.00	56,000.00	.0
640.8305.2740	PROFESSIONAL SERVICES	143.00	3,643.00	15,000.00	11,357.00	24.3
640.8305.3035	OTHER SUPPLIES	1,207.82	1,207.82	2,000.00	792.18	60.4
640.8305.3044	M/E SUPPLIES	3,170.67	4,789.64	40,000.00	35,210.36	12.0
640.8305.3051	COMMUNITY CLEANUP	.00	.00	1,000.00	1,000.00	.0
640.8305.3060	SUPPLIES & LAUNDRY	(136.78)	(40.06)	1,500.00	1,540.06	(2.7)
640.8305.3750	FUEL	17,032.21	17,032.21	100,000.00	82,967.79	17.0
640.8305.3770	SAFETY EXPENSE	27.65	27.65	2,000.00	1,972.35	1.4
640.8305.3990	MISCELLANEOUS EXPENSE	50.00	2,469.96	7,500.00	5,030.04	32.9
640.8305.3991	ONLINE SERVICE FEES	526.80	1,034.72	5,000.00	3,965.28	20.7
640.8305.5510	REFUND	14.24	28.20	300.00	271.80	9.4
	TOTAL REFUSE COLLECTION	104,046.92	209,369.37	1,507,089.45	1,297,720.08	13.9
	TOTAL FUND EXPENDITURES	138,874.40	270,110.13	1,908,089.45	1,637,979.32	14.2
	NET REVENUE OVER EXPENDITURES	57,410.43	110,356.13	368,373.30	258,017.17	30.0
	GRAND TOTAL REVENUE/ EXPENDIT	(4,230,141.99)	1,636,373.30	(2,944,413.40)	(4,580,786.70)	55.6

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GOLF COURSE IMPROVEMENT TRUS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	GOLF COURSE REVENUE					
650.0559.5610	TOURNAMENT ENTRIES	.00	.00	15,000.00	15,000.00	.0
650.0559.5627	MEMBERSHIPS - GOLF COURSE	.00	1,997.36	160,000.00	158,002.64	1.3
650.0559.5628	GREEN FEES	26,458.27	51,317.51	135,000.00	83,682.49	38.0
650.0559.5629	HAND CART RENTALS	52.22	281.10	500.00	218.90	56.2
650.0559.5630	MOBILE CARTS	20,513.85	44,003.23	115,000.00	70,996.77	38.3
650.0559.5631	ELECTRICAL RECHARGES	.00	.00	5,500.00	5,500.00	.0
650.0559.5632	MOBILE CART STORAGE	.00	170.00	18,500.00	18,330.00	.9
650.0559.5633	CART GROUND RENTAL	46.70	302.08	26,000.00	25,697.92	1.2
650.0559.5634	LOCKER FEES	.00	30.00	240.00	210.00	12.5
650.0559.7018	CONCESSION TAXABLE	29,380.60	53,988.61	115,000.00	61,011.39	47.0
650.0559.7020	GOLF SHOP MERCHANDISE	2,296.20	5,339.24	12,000.00	6,660.76	44.5
650.0559.7025	EMPLOYEE TIPS RECEIVED	1,629.06	3,048.00	7,000.00	3,952.00	43.5
650.0559.9009	SALES TAX INCOME	5,204.65	10,323.20	36,000.00	25,676.80	28.7
650.0559.9010	PRO SHOP SALES TAX	133.07	354.71	700.00	345.29	50.7
	TOTAL GOLF COURSE REVENUE	85,714.62	171,155.04	646,440.00	475,284.96	26.5
	REVENUE FROM USE OF MONEY &					
650.0700.7001	INTEREST ON INVESTMENTS	2.46	4.46	10.00	5.54	44.6
650.0700.7013	RENT INCOME	1,625.00	2,425.00	25,322.00	22,897.00	9.6
	TOTAL REVENUE FROM USE OF MON	1,627.46	2,429.46	25,332.00	22,902.54	9.6
	MISCELLANEOUS REVENUES					
650.0800.8020	OTHER MISCELLANEOUS	.00	.00	211.00	211.00	.0
	TOTAL MISCELLANEOUS REVENUES	.00	.00	211.00	211.00	.0
	NON-REVENUE RECEIPTS					
650.0900.9001	SALES TAX REFUND	.00	.00	4,268.00	4,268.00	.0
650.0900.9003	MISC. REFUNDS	.00	.00	1,000.00	1,000.00	.0
650.0900.9005	TRANSFERS IN	12,371.63	12,371.63	.00	(12,371.63)	.0
650.0900.9006	TRANSFERS IN-SPECIAL REV	.00	.00	24,743.26	24,743.26	.0
	TOTAL NON-REVENUE RECEIPTS	12,371.63	12,371.63	30,011.26	17,639.63	41.2
	TOTAL FUND REVENUE	99,713.71	185,956.13	701,994.26	516,038.13	26.5

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GOLF COURSE IMPROVEMENT TRUS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	GOLF COURSE GENERAL					
650.8901.1010	SALARIES	12,966.22	26,356.68	90,878.62	64,521.94	29.0
650.8901.1040	FICA	2,675.58	5,473.83	19,764.17	14,290.34	27.7
650.8901.1050	IPERS	1,263.21	2,535.88	18,252.73	15,716.85	13.9
650.8901.1070	SAFETY SHOES	.00	175.50	600.00	424.50	29.3
650.8901.1160	HEALTH & LIFE INSURANCE	2,835.58	5,671.16	34,026.82	28,355.66	16.7
650.8901.1300	SALARY - SUPERINTENDENT	1,066.24	2,132.48	12,740.00	10,607.52	16.7
650.8901.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	126.50	126.50	.0
650.8901.2030	DUES & PUBLICATIONS	1,694.62	3,227.58	14,000.00	10,772.42	23.1
650.8901.2040	PHONE EXPENSE	41.75	76.25	3,500.00	3,423.75	2.2
650.8901.2060	TRAVEL AND CONFERENCE	.00	.00	1,200.00	1,200.00	.0
650.8901.2170	BUILDING INSURANCE F & EC	.00	.00	8,000.00	8,000.00	.0
650.8901.2311	EQUIPMENT RENTAL	10,980.00	26,481.00	45,000.00	18,519.00	58.9
650.8901.2540	SALES TAX	5,719.95	9,049.19	36,000.00	26,950.81	25.1
650.8901.2690	WORKERS COMP	.00	.00	1,800.00	1,800.00	.0
650.8901.2730	TECHNOLOGY EXPENSE	.00	.00	2,137.00	2,137.00	.0
650.8901.2740	PROFESSIONAL SERVICES	258.00	373.00	600.00	227.00	62.2
650.8901.2871	PROPERTY TAXES	.00	.00	900.00	900.00	.0
650.8901.3035	OTHER SUPPLIES	.00	520.07	6,000.00	5,479.93	8.7
650.8901.3125	PRO SHOP SUPPLIES	3,230.24	5,870.70	13,000.00	7,129.30	45.2
	TOTAL GOLF COURSE GENERAL	42,731.39	87,943.32	308,525.84	220,582.52	28.5
	GOLF COURSE - GROUNDS					
650.8904.1010	SALARIES	17,521.72	35,616.75	122,807.61	87,190.86	29.0
650.8904.3110	MAINTENANCE MATERIAL	11,881.78	28,469.83	95,000.00	66,530.17	30.0
650.8904.3770	SAFETY EXPENSE	.00	.00	400.00	400.00	.0
	TOTAL GOLF COURSE - GROUNDS	29,403.50	64,086.58	218,207.61	154,121.03	29.4
	GOLF COURSE - BUILDINGS					
650.8906.1130	BUILDING MAINTENANCE	2,277.75	4,630.03	15,964.49	11,334.46	29.0
650.8906.2150	BUILDING REPAIRS AND MAINTEN	473.69	1,022.78	6,000.00	4,977.22	17.1
650.8906.2160	GAS & ELECTRICITY	2,295.13	4,099.35	16,000.00	11,900.65	25.6
650.8906.3035	OTHER SUPPLIES	640.36	1,304.30	4,000.00	2,695.70	32.6
650.8906.3135	CONCESSION SUPPLIES	13,704.48	29,723.11	73,905.92	44,182.81	40.2
650.8906.3990	MISCELLANEOUS EXPENSE	404.70	1,254.38	3,000.00	1,745.62	41.8
	TOTAL GOLF COURSE - BUILDINGS	19,796.11	42,033.95	118,870.41	76,836.46	35.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GOLF COURSE IMPROVEMENT TRUS

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	GOLF COURSE - MOTOR EQUIPMEN					
650.8908.1250	M/E LABOR	2,277.75	4,630.03	15,964.49	11,334.46	29.0
650.8908.2140	M/E REPAIRS	1,227.03	2,653.76	15,000.00	12,346.24	17.7
650.8908.3044	M/E SUPPLIES	350.15	1,324.88	8,000.00	6,675.12	16.6
650.8908.3750	FUEL	2,700.38	7,531.11	12,000.00	4,468.89	62.8
	TOTAL GOLF COURSE - MOTOR EQUI	6,555.31	16,139.78	50,964.49	34,824.71	31.7
	TOTAL FUND EXPENDITURES	98,486.31	210,203.63	696,568.35	486,364.72	30.2
	NET REVENUE OVER EXPENDITURES	1,227.40	(24,247.50)	5,425.91	29,673.41	(446.9)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,228,914.59)	1,612,125.80	(2,938,987.49)	(4,551,113.29)	54.9

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FIRE-AMBULANCE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
660.0410.4120	FEDERAL GRANTS	.00	.00	75,000.00	75,000.00	.0
	TOTAL SOURCE 0410	.00	.00	75,000.00	75,000.00	.0
	CHARGES FOR ESSENTIAL SERVIC					
660.0500.5099	AMBULANCE REVENUE	195,372.76	370,387.79	2,710,678.09	2,340,290.30	13.7
	TOTAL CHARGES FOR ESSENTIAL SE	195,372.76	370,387.79	2,710,678.09	2,340,290.30	13.7
	REVENUE FROM USE OF MONEY &					
660.0700.7001	INTEREST ON INVESTMENTS	3,779.10	7,523.56	30,000.00	22,476.44	25.1
	TOTAL REVENUE FROM USE OF MON	3,779.10	7,523.56	30,000.00	22,476.44	25.1
	MISCELLANEOUS REVENUES					
660.0800.8001	SALE OF MUNICIPAL PROPERTY	.00	.00	10,000.00	10,000.00	.0
660.0800.8020	OTHER MISCELLANEOUS	5,205.00	5,745.00	30,000.00	24,255.00	19.2
660.0800.8040	AMBULANCE DONATIONS	.00	.00	100.00	100.00	.0
	TOTAL MISCELLANEOUS REVENUES	5,205.00	5,745.00	40,100.00	34,355.00	14.3
	NON-REVENUE RECEIPTS					
660.0900.9003	MISC. REFUNDS	103.82	210.22	15,000.00	14,789.78	1.4
	TOTAL NON-REVENUE RECEIPTS	103.82	210.22	15,000.00	14,789.78	1.4
	TOTAL FUND REVENUE	204,460.68	383,866.57	2,870,778.09	2,486,911.52	13.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FIRE-AMBULANCE SERVICES

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	AMBULANCE - GENERAL					
660.1507.1010	SALARIES	92,498.99	178,060.41	1,264,809.40	1,086,748.99	14.1
660.1507.1040	FICA	972.20	1,915.62	19,117.74	17,202.12	10.0
660.1507.1050	IPERS	234.19	464.64	5,820.86	5,356.22	8.0
660.1507.1160	HEALTH & LIFE INSURANCE	10,696.18	21,392.36	199,317.65	177,925.29	10.7
660.1507.1170	UNIFORM ALOWANCE	.00	.00	8,900.00	8,900.00	.0
660.1507.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	790.63	790.63	.0
660.1507.2010	MEDICAL SERVICE	.00	.00	500.00	500.00	.0
660.1507.2030	DUES & PUBLICATIONS	.00	.00	1,000.00	1,000.00	.0
660.1507.2060	TRAVEL AND CONFERENCE	598.38	627.70	12,000.00	11,372.30	5.2
660.1507.2080	EDUCATION AND TRAINING	1,034.50	1,051.50	125,000.00	123,948.50	.8
660.1507.2300	POSTAGE	.00	.00	500.00	500.00	.0
660.1507.2730	TECHNOLOGY EXPENSE	960.44	21,341.34	49,425.00	28,083.66	43.2
660.1507.2740	PROFESSIONAL SERVICES	12,238.55	32,662.47	250,000.00	217,337.53	13.1
660.1507.3019	OFFICE SUPPLIES	278.07	278.07	4,500.00	4,221.93	6.2
660.1507.3035	OTHER SUPPLIES	41.89	137.08	2,500.00	2,362.92	5.5
660.1507.3060	SUPPLIES & LAUNDRY	78.77	91.88	1,000.00	908.12	9.2
660.1507.3990	MISCELLANEOUS EXPENSE	1,313.34	4,726.66	18,000.00	13,273.34	26.3
660.1507.4060	OFFICE EQUIPMENT	377.30	377.30	2,500.00	2,122.70	15.1
660.1507.5510	REFUND	1,493.03	2,433.05	22,500.00	20,066.95	10.8
660.1507.5511	SERVICE EXPENSES	.00	.00	225,000.00	225,000.00	.0
660.1507.5661	PAYMENT TO MFPRSI	14,765.52	29,529.88	217,092.18	187,562.30	13.6
	TOTAL AMBULANCE - GENERAL	137,581.35	295,089.96	2,430,273.46	2,135,183.50	12.1
	AMBULANCE - BUILDING					
660.1508.2040	PHONE EXPENSE	741.01	1,059.55	8,600.00	7,540.45	12.3
660.1508.2150	BUILDING REPAIRS AND MAINTEN	1,722.91	2,282.72	20,000.00	17,717.28	11.4
660.1508.2160	GAS & ELECTRICITY	1,714.76	3,190.66	16,000.00	12,809.34	19.9
660.1508.2170	BUILDING INSURANCE F & EC	.00	.00	12,000.00	12,000.00	.0
660.1508.3035	OTHER SUPPLIES	143.98	684.36	3,500.00	2,815.64	19.6
	TOTAL AMBULANCE - BUILDING	4,322.66	7,217.29	60,100.00	52,882.71	12.0
	AMBULANCE - EQUIPMENT					
660.1509.2130	RADIO MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
660.1509.2140	M/E REPAIRS	3,342.74	4,411.77	18,000.00	13,588.23	24.5
660.1509.3044	M/E SUPPLIES	1,080.11	2,401.95	10,000.00	7,598.05	24.0
660.1509.3070	MEDICAL SUPPLIES	5,402.60	9,968.80	85,000.00	75,031.20	11.7
660.1509.3750	FUEL	4,809.80	4,809.80	25,000.00	20,190.20	19.2
660.1509.4010	CAPITAL OUTLAY	.00	.00	151,700.00	151,700.00	.0
660.1509.4040	MOTOR EQUIPMENT	.00	.00	460,000.00	460,000.00	.0
	TOTAL AMBULANCE - EQUIPMENT	14,635.25	21,592.32	751,700.00	730,107.68	2.9

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

FIRE-AMBULANCE SERVICES

	PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	156,539.26	323,899.57	3,242,073.46	2,918,173.89	10.0
NET REVENUE OVER EXPENDITURES	47,921.42	59,967.00	(371,295.37)	(431,262.37)	16.2
GRAND TOTAL REVENUE/ EXPENDIT	(4,180,993.17)	1,672,092.80	(3,310,282.86)	(4,982,375.66)	50.5

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RIVER CITY RENAISSANCE ARENA

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	RCR ARENA REVENUE					
670.0559.5635	RCR ARENA FEES	.00	.00	85,000.00	85,000.00	.0
670.0559.7003	CONCESSIONS NON TAXABLE	303.00	717.00	30,000.00	29,283.00	2.4
670.0559.7018	CONCESSION TAXABLE	925.23	2,632.54	130,126.50	127,493.96	2.0
670.0559.9009	SALES TAX INCOME	65.77	187.46	8,000.00	7,812.54	2.3
	TOTAL RCR ARENA REVENUE	1,294.00	3,537.00	253,126.50	249,589.50	1.4
	REVENUE FROM USE OF MONEY &					
670.0700.7001	INTEREST ON INVESTMENTS	.00	.08	2.00	1.92	4.0
670.0700.7013	RENT INCOME	700.00	700.00	200,000.00	199,300.00	.4
670.0700.7027	MARKETING INCOME	6,675.00	11,675.00	400,000.00	388,325.00	2.9
	TOTAL REVENUE FROM USE OF MON	7,375.00	12,375.08	600,002.00	587,626.92	2.1
	MISCELLANEOUS REVENUES					
670.0800.8020	OTHER MISCELLANEOUS	.00	.00	50,000.00	50,000.00	.0
	TOTAL MISCELLANEOUS REVENUES	.00	.00	50,000.00	50,000.00	.0
	NON-REVENUE RECEIPTS					
670.0900.9003	MISC. REFUNDS	.00	.00	800.00	800.00	.0
670.0900.9005	TRANSFERS IN	.00	60,000.00	.00	(60,000.00)	.0
670.0900.9006	TRANSFERS IN-SPECIAL REV	.00	.00	120,000.00	120,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	60,000.00	120,800.00	60,800.00	49.7
	TOTAL FUND REVENUE	8,669.00	75,912.08	1,023,928.50	948,016.42	7.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

RIVER CITY RENAISSANCE ARENA

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	RCR ARENA ADMINISTRATION					
670.8921.1010	SALARIES	10,245.91	18,171.01	321,168.96	302,997.95	5.7
670.8921.1040	FICA	788.21	1,501.13	24,569.43	23,068.30	6.1
670.8921.1050	IPERS	695.81	1,227.62	30,318.35	29,090.73	4.1
670.8921.1160	HEALTH & LIFE INSURANCE	753.70	1,507.40	27,719.42	26,212.02	5.4
670.8921.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	189.75	189.75	.0
670.8921.2030	DUES & PUBLICATIONS	416.82	1,076.23	4,800.00	3,723.77	22.4
670.8921.2040	PHONE EXPENSE	1,150.84	1,744.05	5,000.00	3,255.95	34.9
670.8921.2060	TRAVEL AND CONFERENCE	.00	.00	5,000.00	5,000.00	.0
670.8921.2540	SALES TAX	130.24	130.24	7,500.00	7,369.76	1.7
670.8921.2740	PROFESSIONAL SERVICES	1,605.00	2,010.00	5,000.00	2,990.00	40.2
670.8921.3035	OTHER SUPPLIES	.00	.00	10,000.00	10,000.00	.0
670.8921.3990	MISCELLANEOUS EXPENSE	53.10	53.10	.00	(53.10)	.0
	TOTAL RCR ARENA ADMINISTRATION	15,839.63	27,420.78	441,265.91	413,845.13	6.2
	RCR ARENA - BUILDINGS					
670.8923.1130	BUILDING MAINTENANCE	3,058.94	3,154.94	5,000.00	1,845.06	63.1
670.8923.2150	BUILDING REPAIRS AND MAINTENAN	15,079.63	22,794.05	25,000.00	2,205.95	91.2
670.8923.2160	GAS & ELECTRICITY	9,885.12	18,459.70	257,000.00	238,540.30	7.2
670.8923.2170	BUILDING INSURANCE F & EC	1,137.00	1,137.00	.00	(1,137.00)	.0
670.8923.2723	CONTRACTUAL AGREEMENTS	2,430.48	27,041.60	180,000.00	152,958.40	15.0
670.8923.3035	OTHER SUPPLIES	2,293.13	4,985.11	30,000.00	25,014.89	16.6
670.8923.3135	CONCESSION SUPPLIES	.00	2,386.70	80,662.59	78,275.89	3.0
670.8923.3990	MISCELLANEOUS EXPENSE	.00	520.07	5,000.00	4,479.93	10.4
	TOTAL RCR ARENA - BUILDINGS	33,884.30	80,479.17	582,662.59	502,183.42	13.8
	TOTAL FUND EXPENDITURES	49,723.93	107,899.95	1,023,928.50	916,028.55	10.5
	NET REVENUE OVER EXPENDITURES	(41,054.93)	(31,987.87)	.00	31,987.87	.0
	GRAND TOTAL REVENUE/ EXPENDIT	(4,222,048.10)	1,640,104.93	(3,310,282.86)	(4,950,387.79)	49.6

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SOUTHBRIDGE MALL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
680.0561.5635	THEATRE FEES	519.49	1,183.75	1,000.00	(183.75)	118.4
680.0561.7003	CONCESSIONS NON TAXABLE	342.00	756.00	.00	(756.00)	.0
680.0561.7018	CONCESSIONS TAXABLE	378.00	806.40	5,000.00	4,193.60	16.1
680.0561.9009	SALES TAX INCOME	43.51	99.85	350.00	250.15	28.5
	TOTAL SOURCE 0561	1,283.00	2,846.00	6,350.00	3,504.00	44.8
	REVENUE FROM USE OF MONEY &					
680.0700.7001	INTEREST ON INVESTMENTS	385.16	613.03	3,000.00	2,386.97	20.4
680.0700.7013	RENT INCOME	19,221.83	43,654.99	335,000.00	291,345.01	13.0
	TOTAL REVENUE FROM USE OF MON	19,606.99	44,268.02	338,000.00	293,731.98	13.1
	NON-REVENUE RECEIPTS					
680.0900.9003	MISC. REFUNDS	209.50	239.50	.00	(239.50)	.0
680.0900.9005	TRANSFERS IN	.00	75,000.00	150,000.00	75,000.00	50.0
680.0900.9006	TRANSFERS IN-SPECIAL REV	.00	.00	150,000.00	150,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	209.50	75,239.50	300,000.00	224,760.50	25.1
	TOTAL FUND REVENUE	21,099.49	122,353.52	644,350.00	521,996.48	19.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SOUTHBRIDGE MALL

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	MALL OPERATIONS					
680.7537.1010	SALARIES	14,525.91	25,285.29	157,179.19	131,893.90	16.1
680.7537.1040	FICA	1,081.30	1,902.77	12,024.21	10,121.44	15.8
680.7537.1050	IPERS	1,180.76	2,029.14	14,837.72	12,808.58	13.7
680.7537.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	221.38	221.38	.0
680.7537.2040	PHONE EXPENSE	100.03	181.47	804.00	622.53	22.6
680.7537.2150	BUILDING REPAIRS AND MAINTEN	27.12	2,289.18	15,000.00	12,710.82	15.3
680.7537.2160	GAS & ELECTRICITY	12,257.99	20,556.84	154,000.00	133,443.16	13.4
680.7537.2162	WATER/SEWER UTILITIES	1,523.35	3,138.09	17,500.00	14,361.91	17.9
680.7537.2170	BUILDING INSURANCE F & EC	.00	.00	13,719.42	13,719.42	.0
680.7537.2740	PROFESSIONAL SERVICES	.00	3,962.49	.00	(3,962.49)	.0
680.7537.2871	PROPERTY TAXES	.00	.00	252,748.00	252,748.00	.0
680.7537.3090	BUILDING SUPPLIES	26.54	2,085.17	5,000.00	2,914.83	41.7
680.7537.3990	MISCELLANEOUS EXPENSE	2,899.59	5,287.78	45,000.00	39,712.22	11.8
	TOTAL MALL OPERATIONS	33,622.59	66,718.22	688,033.92	621,315.70	9.7
	THEATRE OPERATIONS					
680.8924.2050	CONTRACT LABOR	.00	.00	10,000.00	10,000.00	.0
680.8924.2540	SALES TAX	.00	.00	350.00	350.00	.0
680.8924.2723	CONTRACTUAL AGREEMENTS	.00	1,620.00	.00	(1,620.00)	.0
680.8924.3035	OTHER SUPPLIES	.00	.00	1,000.00	1,000.00	.0
680.8924.3135	CONCESSION SUPPLIES	.00	695.31	4,500.00	3,804.69	15.5
680.8924.3990	MISCELLANEOUS EXPENSE	343.87	609.91	1,000.00	390.09	61.0
	TOTAL THEATRE OPERATIONS	343.87	2,925.22	16,850.00	13,924.78	17.4
	TOTAL FUND EXPENDITURES	33,966.46	69,643.44	704,883.92	635,240.48	9.9
	NET REVENUE OVER EXPENDITURES	(12,866.97)	52,710.08	(60,533.92)	(113,244.00)	87.1
	GRAND TOTAL REVENUE/ EXPENDIT	(4,234,915.07)	1,692,815.01	(3,370,816.78)	(5,063,631.79)	50.2

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

EMPLOYEE HEALTH CARE TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	PROPERTY TAXES					
800.0100.1001	GENERAL PROPERTY TAXES	3,241.74	11,007.92	1,079,648.36	1,068,640.44	1.0
	TOTAL PROPERTY TAXES	3,241.74	11,007.92	1,079,648.36	1,068,640.44	1.0
	NON-PROPERTY TAXES					
800.0200.2006	UTILITY TAX REPLACEMENT	.00	.00	31,002.93	31,002.93	.0
	TOTAL NON-PROPERTY TAXES	.00	.00	31,002.93	31,002.93	.0
	COMMERCIAL ROLLBACK TAXES					
800.0410.4129	COMMERCIAL BACKFILL 22	.00	.00	36,967.50	36,967.50	.0
	TOTAL COMMERCIAL ROLLBACK TAX	.00	.00	36,967.50	36,967.50	.0
	REVENUE FROM USE OF MONEY &					
800.0700.7001	INTEREST ON INVESTMENTS	7,337.59	14,280.60	75,000.00	60,719.40	19.0
	TOTAL REVENUE FROM USE OF MON	7,337.59	14,280.60	75,000.00	60,719.40	19.0
	MISCELLANEOUS REVENUES					
800.0800.9033	HEALTH & LIFE-RETIREES/COBRA	21,692.50	24,579.94	230,173.93	205,593.99	10.7
800.0800.9044	CITY CONTRIBUTIONS	256,490.23	512,980.46	3,291,673.26	2,778,692.80	15.6
800.0800.9047	EMPLOYEE CONTRIBUTIONS	65,449.44	130,898.88	858,918.31	728,019.43	15.2
	TOTAL MISCELLANEOUS REVENUES	343,632.17	668,459.28	4,380,765.50	3,712,306.22	15.3
	NON-REVENUE RECEIPTS					
800.0900.9003	MISC. REFUNDS	.00	63,234.82	290,374.42	227,139.60	21.8
800.0900.9004	NIACOG REIMBURSEMENTS	73,598.34	73,598.34	321,256.16	247,657.82	22.9
	TOTAL NON-REVENUE RECEIPTS	73,598.34	136,833.16	611,630.58	474,797.42	22.4
	TOTAL FUND REVENUE	427,809.84	830,580.96	6,215,014.87	5,384,433.91	13.4

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

EMPLOYEE HEALTH CARE TRUST

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	HEALTH CARE CLAIMS					
800.9401.3990	MISCELLANEOUS EXPENSE	1,512.00	3,777.91	25,000.00	21,222.09	15.1
800.9401.5050	TRANSFERS OUT	112,500.00	225,000.00	1,426,500.00	1,201,500.00	15.8
800.9401.5265	HEALTH CARE CLAIMS PAID	493,549.58	857,676.36	4,600,000.00	3,742,323.64	18.7
800.9401.5510	REFUND	.00	.00	4,000.00	4,000.00	.0
	TOTAL HEALTH CARE CLAIMS	607,561.58	1,086,454.27	6,055,500.00	4,969,045.73	17.9
	TOTAL FUND EXPENDITURES	607,561.58	1,086,454.27	6,055,500.00	4,969,045.73	17.9
	NET REVENUE OVER EXPENDITURES	(179,751.74)	(255,873.31)	159,514.87	415,388.18	(160.4)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,414,666.81)	1,436,941.70	(3,211,301.91)	(4,648,243.61)	44.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

INTERNAL SERVICE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
820.0500.5642	OTHER CITY DEPTS.	24,158.01	24,158.01	272,000.00	247,841.99	8.9
	TOTAL CHARGES FOR ESSENTIAL SE	24,158.01	24,158.01	272,000.00	247,841.99	8.9
	NON-REVENUE RECEIPTS					
820.0900.9005	TRANSFERS IN	.00	.00	43,000.00	43,000.00	.0
	TOTAL NON-REVENUE RECEIPTS	.00	.00	43,000.00	43,000.00	.0
	TOTAL FUND REVENUE	24,158.01	24,158.01	315,000.00	290,841.99	7.7

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

INTERNAL SERVICE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	INTERNAL SERVICE					
820.9601.1010	SALARIES	16,371.75	32,725.84	221,857.60	189,131.76	14.8
820.9601.1040	FICA	1,211.24	2,455.55	16,972.11	14,516.56	14.5
820.9601.1050	IPERS	1,545.47	3,089.28	20,943.36	17,854.08	14.8
820.9601.1070	SAFETY SHOES	.00	450.00	900.00	450.00	50.0
820.9601.1080	CHAUFFEURS LICENSE	.00	.00	57.00	57.00	.0
820.9601.1160	HEALTH & LIFE INSURANCE	1,480.71	2,961.42	17,768.35	14,806.93	16.7
820.9601.1760	UNEMPLOYMENT SELF INSURANCE	.00	.00	189.75	189.75	.0
820.9601.2040	PHONE EXPENSE	82.53	167.50	700.00	532.50	23.9
820.9601.2060	TRAVEL AND CONFERENCE	.00	.00	300.00	300.00	.0
820.9601.2130	RADIO MAINTENANCE	.00	.00	1,050.00	1,050.00	.0
820.9601.2140	M/E REPAIRS	.00	.00	2,500.00	2,500.00	.0
820.9601.2150	BUILDING REPAIRS AND MAINTEN	.00	.00	2,588.00	2,588.00	.0
820.9601.2160	GAS & ELECTRICITY	.00	1,552.19	10,000.00	8,447.81	15.5
820.9601.2300	POSTAGE	.00	.00	53.00	53.00	.0
820.9601.2722	COPY CHARGE	.00	.00	53.00	53.00	.0
820.9601.3019	OFFICE SUPPLIES	.00	.00	306.00	306.00	.0
820.9601.3030	ELECTRICAL	.00	.00	520.00	520.00	.0
820.9601.3035	OTHER SUPPLIES	.00	.00	2,000.00	2,000.00	.0
820.9601.3044	M/E SUPPLIES	.00	.00	4,141.00	4,141.00	.0
820.9601.3260	SHOP SUPPLIES	569.76	1,744.04	26,000.00	24,255.96	6.7
820.9601.3310	TOOLS AND SUPPLIES	3.99	211.73	5,000.00	4,788.27	4.2
820.9601.3530	GARAGE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
820.9601.3550	SHOP SUPPLIES	221.09	221.09	1,000.00	778.91	22.1
820.9601.3750	FUEL	.00	.00	1,035.00	1,035.00	.0
	TOTAL INTERNAL SERVICE	21,486.54	45,578.64	336,934.17	291,355.53	13.5
	TOTAL FUND EXPENDITURES	21,486.54	45,578.64	336,934.17	291,355.53	13.5
	NET REVENUE OVER EXPENDITURES	2,671.47	(21,420.63)	(21,934.17)	(513.54)	(97.7)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,411,995.34)	1,415,521.07	(3,233,236.08)	(4,648,757.15)	43.8

CITY OF MASON CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

UNELMPLOYMENT SELF-INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEARNED	PCNT
	CHARGES FOR ESSENTIAL SERVIC					
840.0500.5642	OTHER CITY DEPARTMENTS	.00	.00	16,223.63	16,223.63	.0
	TOTAL CHARGES FOR ESSENTIAL SE	.00	.00	16,223.63	16,223.63	.0
840.0700.7001	INTEREST	191.32	370.20	2,500.00	2,129.80	14.8
	TOTAL SOURCE 0700	191.32	370.20	2,500.00	2,129.80	14.8
	TOTAL FUND REVENUE	191.32	370.20	18,723.63	18,353.43	2.0

CITY OF MASON CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

UNELMPLOYMENT SELF-INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	AMENDED BUDGET	UNEXPENDED	PCNT
	UNEMPLOYMENT SELF INSURANCE					
840.9701.2740	PROFESSIONAL SERVICES	.00	1,064.89	25,000.00	23,935.11	4.3
	TOTAL UNEMPLOYMENT SELF INSUR	.00	1,064.89	25,000.00	23,935.11	4.3
	TOTAL FUND EXPENDITURES	.00	1,064.89	25,000.00	23,935.11	4.3
	NET REVENUE OVER EXPENDITURES	191.32	(694.69)	(6,276.37)	(5,581.68)	(11.1)
	GRAND TOTAL REVENUE/ EXPENDIT	(4,411,804.02)	1,414,826.38	(3,239,512.45)	(4,654,338.83)	43.7

Council Agenda Item 6e

The City of Mason City IOWA

MAYOR

Memorandum

To: Council

From: John P. Lee, Mayor

Date: November 17, 2026

RE: Appointment to Boards and Commissions

The council is asked to confirm the following individuals to the appropriate boards and commissions.

Name	Board or Commission	Reappt./New	Term
Gina Colombo (TFV Dennis Reidel)	Library Board	New	2028

/s/John P. Lee
Reviewed and Recommend Approval

Diana L. Black

From: Website Forms <website@municipal.one>
Sent: Wednesday, November 4, 2026 10:21 AM
To: Diana L. Black; Pamela Stecker
Subject: Application for Appointment



Form Information:

Form Name:	Application for Appointment
Form Text:	Fill out the following online form in order to apply for a Mason City Board or Commission position. You may also download a printable PDF application and drop it off or mail it to City Hall, 10 1st Street NW, Mason City, IA 50401.
Form URL:	https://www.masoncity.net//web-form/517

User Submitted Content:

Name (First, Middle, Last):	Gina Marie Colombo
Address:	621 S Connecticut Ave

Home Phone:	3194405991
Business Phone:	6414942298
Email Address:	lina.c7296@gmail.com
Occupation:	Administrative Assistant
Education:	Bachelor of Arts in Communications
Why do you want to serve on a Mason City Board or Commission?	I am interested in serving on the Mason City Public Library Board because I value lifelong learning and believe the library plays an important role in providing educational opportunities and resources for our community. Through my work as an Administrative Assistant at Cargill, I have developed experience in project coordination, policy and process implementation, record management, financial administration, and supporting organizational leadership. I routinely work with payroll, audits, reporting, compliance, and cross-functional communication, which has strengthened my ability to evaluate information, manage responsibilities thoughtfully, and contribute to effective decision-making. I am committed to the Mason City community and would welcome the opportunity to help support the library's mission and long-term success.
List organizations you have participated. Include offices and position	Mason City - River City Sunrise Rotary Club - Treasurer North Iowa Band Festival Committee - Marketing & Communications committee
Please place a check next to the Mason City boards and commissions on which you would be willing to	Library Board (6 year term starting July 1) |

Council Agenda Item 7

The City of Mason City IOWA

OPERATIONS AND MAINTENANCE DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Jim Collins, Director of Public Works

Date: November 9, 2026

RE: Recommendation to Hire Assistant Water Supply Superintendent

Recommendation:
Approve Steve Kopp as the successful applicant for the position of Assistant Water Supply Superintendent at the November 17, 2026, Council Meeting.

Review:
The Assistant Water Supply Superintendent position became vacant following the promotion of Joe Gaubatz to Water Supply Superintendent. The position assists in the operation, maintenance, and supervision of the City's water supply and treatment facilities and assumes responsibility for the division in the Superintendent's absence.

Following the selection process, Steve Kopp was identified as the preferred candidate and has accepted a conditional offer of employment, subject to City Council approval. His appointment is subject to obtaining an Iowa Grade III Water Treatment Operator Certificate within two years and maintaining residency within 10 miles of Mason City's corporate limits. Steve will report directly to Water Superintendent Joe Gaubatz.

Budget Impact:
None. The position is included in the Operating Budget.

Council Action Requested:
Approve Steve Kopp as the successful applicant for the position of Assistant Water Supply Superintendent at Grade J, Step 7, with an annual salary of $76,814, at the November 17, 2026, Council Meeting.

James E. Collins

James E. Collins, Public Works Director

Reviewed and Recommend Approval

Council Agenda Item 8

The City of Mason City IOWA

POLICE DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Mike McKelvey, Police Chief

Date: Oct 14, 2026

RE: Recommendation to Hire Two Police Officers

Recommendation:
Approve the hiring of Trinity Miller and Brooke Lechleitner as Police Officers at starting wage of $34.35/hour.

Review:
These two police officer applicants have met all Civil Service, background investigation, and state of Iowa peace officer hiring criteria. Hiring these applicants will fill two of our current police officer vacancies.

Budget Impact:
Salary and benefits for these positions are controlled by the Teamsters Collective Bargaining Agreement. These positions are included in the annual operations budget for FY 2027.

Council Action Requested:
Approve the hiring of Trinity Miller and Brooke Lechleitner as Police Officers at starting wage of $34.35/hour.

Attachments:
Proposed resolution.

Mike McKelvey
Mike McKelvey, Police Chief

Reviewed and Recommend Approval

Council Agenda Item 9

The City of Mason City IOWA

FINANCE DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Cole Bockelmann, Finance Director

Date: November 10, 2026

RE: Fiscal Year 2025-26 Urban Renewal Report

Recommendation:
Staff recommends approval of the FY2025-26 Urban Renewal Report.

Review:
Chapter 384.22 of Iowa Code requires cities to submit an annual Urban Renewal Report, which details projects, debt, revenue, and expenditures within Urban Renewal Areas and their accompanying TIF Districts.

Mason City began FY2025-26 with $19.27 million in outstanding Tax Increment Financing (TIF) debt and that number was reduced to $16.48 million by the end of the fiscal year based on debt service payments, transfers, and rebates for development agreements.

The City utilized roughly $92.5 million of tax increment in FY26, which represents 6.78% of our overall taxable valuation (1.36 billion). This percentage is a slight increase from FY25's amount of 5.78%.

Budget Impact: N/A

Council Action Requested:

Staff requests City Council approval of the FY2025-26 Urban Renewal Report.

Attachments:
FY2026 Urban Renewal Report
Urban Renewal Report Summary

Cole Bockelmann, Finance Director

Reviewed and Recommend Approval

City of Mason City
FY26 State TIF Report
Summary of TIF Debts by Area

TIF District	TIF Debt as of 7/1/2025	Starting FB	TIF Taxes & Misc. RV FY26	Debt Payments	Ending FB	New Debt Added FY26	TIF Debt as of 6/30/2026
127- Forest Park	$ 1,500,382.32	$ -	$ 421,583.68	$ 421,583.68	$ -	$ 403,652.00	$ 1,482,450.64
130- Unified Comm	$ 5,762,275.44	$ 113,506.00	$ 1,055,569.41	$ 1,137,581.01	$ 31,494.40	$ 430,349.00	$ 5,023,549.03
131- Downtown Reinv.	$ 10,363,405.46	$ -	$ 589,291.59	$ 584,635.69	$ 4,655.90	$ -	$ 9,774,113.87
132- Southside Gateway	$ 336,766.89	$ 54,657.95	$ 553,573.87	$ 473,957.70	$ 134,274.12	$ 473,958.00	$ 202,493.07
							$ 16,482,606.61
	$ 17,962,830.11	$168,163.95	$2,620,018.55	$2,617,758.08	$170,424.42	$1,307,959.00	
w/New Debt	$1,307,959.00						
	$ 19,270,789.11	**Line 2**	**Line 7**	**Line 11**	**Line 12**	**Included in Line 1**	**Line 13**
	Line 1						

- Line numbers in bold refer to the FY2026 State TIF Report, "Levy Authority Summary" Page

Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Levy Authority Summary

Local Government Name: MASON CITY
Local Government Number: 17G145

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
MASON CITY FOREST PARK URBAN RENEWAL	17006	1
MASON CITY UNIFIED URBAN RENEWAL	17010	8
MASON CITY DOWNTOWN REINVESTMENT URA	17026	2
MASON CITY SOUTHSIDE GATEWAY URA	17027	4

TIF Debt Outstanding: **19,270,789** 1

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**168,164** 2	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**

TIF Revenue:	2,606,827
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	13,191
Total Revenue:	**2,620,018** 7

Rebate Expenditures:	752,030
Non-Rebate Expenditures:	1,865,728
Returned to County Treasurer:	0
Total Expenditures:	**2,617,758** 11

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**170,424** 12	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance: **16,482,607** 13

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Urban Renewal Area Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY FOREST PARK URBAN RENEWAL
UR Area Number: 17006

UR Area Creation Date: 07/1993

UR Area Purpose: See Plan

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
MASON CITY CITY/MASON CITY SCH/FOREST PARK INCREM	170103	170102	14,918,329

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	1,712,210	23,124,580	0	0	0	24,810,790	0	24,810,790
Taxable	0	812,126	20,237,447	0	0	0	21,023,573	0	21,023,573
Homestead Credits									7

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025: **0**

Amount of 07-01-2025 Cash Balance Restricted for LMI **0**

TIF Revenue:	421,584
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	**421,584**
Rebate Expenditures:	0
Non-Rebate Expenditures:	421,584
Returned to County Treasurer:	0
Total Expenditures:	**421,584**

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026: **0**

Amount of 06-30-2026 Cash Balance Restricted for LMI **0**

Projects For MASON CITY FOREST PARK URBAN RENEWAL

Crescent Park Maintenance

Description:	Lawn care for Crescent Park
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

Riverwalk Improvements

Description:	Construct Riverwalk along Willow Creek
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

Neighborhood Housing Stabilization

Description:	Provide assistance to LMI Homeowners
Classification:	Low and Moderate Income Housing
Physically Complete:	No
Payments Complete:	No

Neighborhood Housing Infrastructure

Description:	Provide infrastructure improvements in LMI targeted neighborhoods
Classification:	Low and Moderate Income Housing
Physically Complete:	No
Payments Complete:	No

LMI Housing Site Rehab Internal Advance

Description:	Funding for LMI Housing Site Rehab Project
Classification:	Low and Moderate Income Housing
Physically Complete:	Yes
Payments Complete:	No

The Delaware Parking Lot

Description:	Internal advance for the Delaware Parking Lot Lease
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

Legal/Admin Expense

Description:	Support Forest Park URA Projects
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For MASON CITY FOREST PARK URBAN RENEWAL

Crescent Park Maintanence Payment

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2016
FY of Last Payment:	2021

2023A GO Bond

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,944,342
Interest:	0
Total:	1,944,342
Annual Appropriation?:	No
Date Incurred:	07/18/2023
FY of Last Payment:	2033

Neighborhood Stabilization Int Loan

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/19/2024
FY of Last Payment:	2026

Legal Fees

Debt/Obligation Type:	Other Debt
Principal:	5,665
Interest:	0
Total:	5,665
Annual Appropriation?:	No
Date Incurred:	12/14/2023
FY of Last Payment:	2026

LMI Housing Site Rehab Internal Advance

Debt/Obligation Type:	Internal Loans
Principal:	103,347
Interest:	0
Total:	103,347
Annual Appropriation?:	No
Date Incurred:	11/18/2025
FY of Last Payment:	2026

The Delaware Parking Lease Internal Advance

Debt/Obligation Type:	Internal Loans
Principal:	294,640
Interest:	0
Total:	294,640
Annual Appropriation?:	No
Date Incurred:	11/18/2025
FY of Last Payment:	2026

Non-Rebates For MASON CITY FOREST PARK URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Crescent Park Maintanence Payment
Tied To Project:	Crescent Park Maintenance
TIF Expenditure Amount:	154,114
Tied To Debt:	2023A GO Bond
Tied To Project:	Riverwalk Improvements
TIF Expenditure Amount:	259,414
Tied To Debt:	Neighborhood Stabilization Int Loan
Tied To Project:	Neighborhood Housing Stabilization
TIF Expenditure Amount:	8,056
Tied To Debt:	Legal Fees
Tied To Project:	Legal/Admin Expense

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY FOREST PARK URBAN RENEWAL (17006)
TIF Taxing District Name: MASON CITY CITY/MASON CITY SCH/FOREST PARK INCREM
TIF Taxing District Inc. Number: 170102

TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 1993
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	07/1994

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	1,712,210	23,124,580	0	0	0	24,810,790	0	24,810,790
Taxable	0	812,126	20,237,447	0	0	0	21,023,573	0	21,023,573
Homestead Credits									7

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	5,391,518	19,419,272	14,918,329	4,500,943	127,109

FY 2026 TIF Revenue Received: 421,584

♦ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Urban Renewal Area Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL
UR Area Number: 17010

UR Area Creation Date: 07/1993

UR Area Purpose: See Plan

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
MASON CITY CITY/MASON CITY SCH/UNIFIED - INDUSTRIAL URBAN RENEWAL INCREM	170205	170206	2,367,118
MASON CITY CITY AG/MASON CITY SCH/UNIFIED - INDUSTRIAL URBAN RENEWAL INCREM	170207	170208	0
MASON CITY CORP/MASON CITY SCHOOL/MC UNIFIED - AMD 1 INCREMENT	170227	170228	34,268,716
MASON CITY AG/MASON CITY SCHOOL/MC UNIFIED - AMD 1 INCREMENT	170229	170230	0
MASON CITY CORP/MASON CITY SCHOOL/MC UNIFIED - AMD 2 INC	170231	170232	612,908
MASON CITY CORP AG/MASON CITY SCHOOL/MC UNIFIED - AMD 2 INC	170233	170234	0
MASON CITY CORP/MASON CITY SCH/MC UNIFIED - AMD 7 INC	170251	170252	124,190
MASON CITY CORP/MASON CITY SCH/MC UNIFIED - APRIL 2024 DIST - INCREM	170276	170277	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	57,172,307	154,649,559	17,849,120	0	-160,000	228,873,986	0	228,873,986
Taxable	0	27,117,719	130,513,169	15,680,967	0	-160,000	172,514,855	0	172,514,855
Homestead Credits									219

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**113,506**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**

TIF Revenue:	1,055,568
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	**1,055,568**

Rebate Expenditures:	278,072
Non-Rebate Expenditures:	859,508
Returned to County Treasurer:	0
Total Expenditures:	**1,137,580**

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**31,494**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For MASON CITY UNIFIED URBAN RENEWAL

Urban Revitalization

Description:	Create Urban Revitalization district
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Hotel/Arena project

Description:	Development agreement
Classification:	Commercial - retail
Physically Complete:	No
Payments Complete:	No

NHANS project

Description:	Provide low cost housing
Classification:	Acquisition of property
Physically Complete:	No
Payments Complete:	No

Dimensional Graphics

Description:	Rebate TIF Increment
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

CORL Program

Description:	Commercial development
Classification:	Commercial - retail
Physically Complete:	No
Payments Complete:	No

Kraft Foods

Description:	Development Agreement
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Downtown Streetscape

Description:	Streetscape development
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

New Well

Description:	Drill New Well for ED Purposes
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

2023A GO Issuance

Description:	Support UR Projects

Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Legal & Admin XP

Description:	Support UR Projects- DAs, Etc.
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

West Lakes P&S

Description:	Development Agreement
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

NICEDC

Description:	Economic Development Program
Classification:	Industrial/manufacturing property
Physically Complete:	No
Payments Complete:	No

2024A GO Issuance

Description:	Support UR Projects
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

2025 GO Issuance

Description:	Support UR Projects - Hwy 65 Reconstruction
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

2026 GO Issuance - Series A

Description:	Support UR Projects - 19th St SW
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For MASON CITY UNIFIED URBAN RENEWAL

Urban Revitalization

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/26/2016
FY of Last Payment:	2020

Dimensional Graphics

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	10/01/2015
FY of Last Payment:	2026

Hotel/Arena

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/28/2016
FY of Last Payment:	2020

NHANS program

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	08/25/2016
FY of Last Payment:	2025

CORL Loan Project

Debt/Obligation Type:	Other Debt
Principal:	60,000
Interest:	0
Total:	60,000
Annual Appropriation?:	Yes
Date Incurred:	10/06/2016
FY of Last Payment:	2025

Kraft Foods

Debt/Obligation Type:	Rebates
Principal:	67,551
Interest:	0
Total:	67,551
Annual Appropriation?:	Yes
Date Incurred:	04/25/2019
FY of Last Payment:	2028

Downtown Streetscape

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/01/2021
FY of Last Payment:	2021

DORL Loan Project

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	07/01/2019
FY of Last Payment:	2020

Legal & Admin XP

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	11/15/2022
FY of Last Payment:	2025

Paving & Utility Projects

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	09/17/2002
FY of Last Payment:	2024

CFT NV Development

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	12/31/2017
FY of Last Payment:	2023

Drill New Well

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	04/15/2023
FY of Last Payment:	2024

North Iowa Corridor ED Support

Debt/Obligation Type:	Other Debt
Principal:	195,000
Interest:	0

Total:	195,000
Annual Appropriation?:	Yes
Date Incurred:	11/07/2023
FY of Last Payment:	2029

2023A GO Issuance

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	2,525,431
Interest:	0
Total:	2,525,431
Annual Appropriation?:	No
Date Incurred:	07/18/2023
FY of Last Payment:	2033

West Lakes P&S

Debt/Obligation Type:	Rebates
Principal:	90,349
Interest:	0
Total:	90,349
Annual Appropriation?:	Yes
Date Incurred:	06/10/2022
FY of Last Payment:	2034

2024A GO Issuance

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	3,236,844
Interest:	0
Total:	3,236,844
Annual Appropriation?:	No
Date Incurred:	08/01/2024
FY of Last Payment:	2034

Stellar Industries

Debt/Obligation Type:	Rebates
Principal:	17,449
Interest:	0
Total:	17,449
Annual Appropriation?:	Yes
Date Incurred:	11/18/2025
FY of Last Payment:	2036

Non-Rebates For MASON CITY UNIFIED URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	Downtown Streetscape
Tied To Project:	Downtown Streetscape
TIF Expenditure Amount:	0
Tied To Debt:	Urban Revitalization
Tied To Project:	Urban Revitalization
TIF Expenditure Amount:	0
Tied To Debt:	Hotel/Arena
Tied To Project:	Hotel/Arena project
TIF Expenditure Amount:	0
Tied To Debt:	NHANS program
Tied To Project:	NHANS project
TIF Expenditure Amount:	145,975
Tied To Debt:	CORL Loan Project
Tied To Project:	CORL Program
TIF Expenditure Amount:	0
Tied To Debt:	Kraft Foods
Tied To Project:	Kraft Foods
TIF Expenditure Amount:	0
Tied To Debt:	Legal & Admin XP
Tied To Project:	Legal & Admin XP
TIF Expenditure Amount:	0
Tied To Debt:	Drill New Well
Tied To Project:	New Well
TIF Expenditure Amount:	355,870
Tied To Debt:	2023A GO Issuance
Tied To Project:	2023A GO Issuance
TIF Expenditure Amount:	357,663
Tied To Debt:	2024A GO Issuance
Tied To Project:	2024A GO Issuance

Rebates For MASON CITY UNIFIED URBAN RENEWAL

Fed Ex TIF Rebate

TIF Expenditure Amount:	0
Rebate Paid To:	Fed Ex
Projected Final FY of Rebate:	2021

Cargill Kitchen Solutions 2012

TIF Expenditure Amount:	0
Rebate Paid To:	Cargill Kitchen Solutions
Projected Final FY of Rebate:	2022

Metalcraft

TIF Expenditure Amount:	0
Rebate Paid To:	Metalcraft
Projected Final FY of Rebate:	2022

Legacy

TIF Expenditure Amount:	0
Rebate Paid To:	Legacy
Projected Final FY of Rebate:	2022

REG

TIF Expenditure Amount:	0
Rebate Paid To:	REG
Projected Final FY of Rebate:	2022

Dimensional Graphics

TIF Expenditure Amount:	14,857
Rebate Paid To:	Dimensional Graphics
Tied To Debt:	Dimensional Graphics
Tied To Project:	Dimensional Graphics
Projected Final FY of Rebate:	2026

Kinseth Hotels

TIF Expenditure Amount:	0
Rebate Paid To:	Kinseth Hotels
Projected Final FY of Rebate:	2028

Fazio Holdings

TIF Expenditure Amount:	0
Rebate Paid To:	Fazio Holdings
Projected Final FY of Rebate:	2023

Cargill Kitchen Solutions 2017

TIF Expenditure Amount:	0
Rebate Paid To:	Cargill Kitchen Solutions
Projected Final FY of Rebate:	2023

Kraft Heinz

TIF Expenditure Amount:	50,372
Rebate Paid To:	Kraft Heinz Foods Company
Tied To Debt:	Kraft Foods
Tied To Project:	Kraft Foods
Projected Final FY of Rebate:	2032

West Lakes P&S

TIF Expenditure Amount:	70,343
Rebate Paid To:	West Lakes P&S
Tied To Debt:	West Lakes P&S
Tied To Project:	West Lakes P&S
Projected Final FY of Rebate:	2034

North Iowa Corridor

TIF Expenditure Amount:	142,500
Rebate Paid To:	North Iowa Corridor EDC
Tied To Debt:	North Iowa Corridor ED Support
Tied To Project:	NICEDC
Projected Final FY of Rebate:	2029

Jobs For MASON CITY UNIFIED URBAN RENEWAL

Company Name:	Nautilus Global Communications
Date Agreement Began:	04/07/2009
Date Agreement Ends:	06/30/2021
Number of Jobs Created or Retained:	22
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	1,990,000
Total Estimated Cost of Public Infrastructure:	20,000

Company Name:	Cargill Kitchen Solutions
Date Agreement Began:	02/21/2012
Date Agreement Ends:	06/01/2022
Number of Jobs Created or Retained:	177
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	12,550,000
Total Estimated Cost of Public Infrastructure:	0

Company Name:	Legacy Mason City LLP
Date Agreement Began:	09/18/2012
Date Agreement Ends:	06/01/2022
Number of Jobs Created or Retained:	0
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	7,400,000
Total Estimated Cost of Public Infrastructure:	0

Company Name:	Metalcraft, Inc.
Date Agreement Began:	04/02/2013
Date Agreement Ends:	06/01/2022
Number of Jobs Created or Retained:	81
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	4,200,000
Total Estimated Cost of Public Infrastructure:	0

Company Name:	REG Mason City, LLC
Date Agreement Began:	12/12/2013
Date Agreement Ends:	06/01/2022
Number of Jobs Created or Retained:	23
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	21,000,000
Total Estimated Cost of Public Infrastructure:	0

Project:	Dimensional Graphics
Company Name:	Dimensional Group, Inc.
Date Agreement Began:	07/02/2014
Date Agreement Ends:	06/01/2026
Number of Jobs Created or Retained:	70
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	700,000
Total Estimated Cost of Public Infrastructure:	0

Company Name:	Kinseth Hospitality Group, Inc.
Date Agreement Began:	09/16/2014
Date Agreement Ends:	06/01/2023
Number of Jobs Created or Retained:	0
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	5,500,000
Total Estimated Cost of Public Infrastructure:	0

Company Name:	Fazio IA Holdings II, LLC
Date Agreement Began:	01/06/2015
Date Agreement Ends:	06/01/2023
Number of Jobs Created or Retained:	0

Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	2,000,000
Total Estimated Cost of Public Infrastructure:	0

Company Name:	Cargill Kitchen Solutions
Date Agreement Began:	09/05/2017
Date Agreement Ends:	06/01/2023
Number of Jobs Created or Retained:	280
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	9,707,946
Total Estimated Cost of Public Infrastructure:	0

Project:	Kraft Foods
Company Name:	Kraft Heinz, Inc.
Date Agreement Began:	07/26/2019
Date Agreement Ends:	06/01/2032
Number of Jobs Created or Retained:	171
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	7,000,000
Total Estimated Cost of Public Infrastructure:	0

♦ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CITY/MASON CITY SCH/UNIFIED - INDUSTRIAL URBAN RENEWAL INCREM
TIF Taxing District Inc. Number: 170206
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2002
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2034

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2021

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	57,270	7,970,600	16,310,580	0	0	24,338,450	0	24,338,450
Taxable	0	27,164	7,022,329	14,423,985	0	0	21,473,478	0	21,473,478
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	18,719,430	5,619,020	2,367,118	3,251,902	91,836

FY 2026 TIF Revenue Received: 66,849

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CITY AG/MASON CITY SCH/UNIFIED - INDUSTRIAL URBAN RENEWAL INCREM
TIF Taxing District Inc. Number: 170208
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2002
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2034

	UR Designation
Slum	No
Blighted	No
Economic Development	06/2021

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	308,709	0	0	0	0

FY 2026 TIF Revenue Received: 0

♦ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CORP/MASON CITY SCHOOL/MC UNIFIED - AMD 1 INCREMENT
TIF Taxing District Inc. Number: 170228
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2014
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2034

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2012

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	53,857,207	140,642,669	1,538,540	0	-140,000	195,306,916	0	195,306,916
Taxable	0	25,545,315	118,456,254	1,256,982	0	-140,000	144,527,051	0	144,527,051
Homestead Credits									202

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	114,691,992	80,754,924	34,268,716	46,486,208	1,312,796

FY 2026 TIF Revenue Received: 967,903

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY AG/MASON CITY SCHOOL/MC UNIFIED - AMD 1 INCREMENT
TIF Taxing District Inc. Number: 170230
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2014
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2034

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2012

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	110,858	0	0	0	0

FY 2026 TIF Revenue Received: 0

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TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CORP/MASON CITY SCHOOL/MC UNIFIED - AMD 2 INC
TIF Taxing District Inc. Number: 170232
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2015
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2035

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2013

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	2,636,300	2,020,720	0	0	-20,000	4,591,520	0	4,591,520
Taxable	0	1,250,439	1,484,426	0	0	-20,000	2,669,365	0	2,669,365
Homestead Credits									17

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	3,202,110	1,409,410	612,908	796,502	22,494

FY 2026 TIF Revenue Received: 17,309

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CORP AG/MASON CITY SCHOOL/MC UNIFIED - AMD 2 INC
TIF Taxing District Inc. Number: 170234
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2015
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2035

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2013

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	0	0	0	0	0

FY 2026 TIF Revenue Received: 0

♦ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CORP/MASON CITY SCH/MC UNIFIED - AMD 7 INC
TIF Taxing District Inc. Number: 170252
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2020
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2040

	UR Designation
Slum	No
Blighted	No
Economic Development	02/2018

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	621,530	0	0	0	0	621,530	0	621,530
Taxable	0	294,801	0	0	0	0	294,801	0	294,801
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	5,620	294,801	124,190	170,611	4,818

FY 2026 TIF Revenue Received: 3,507

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY UNIFIED URBAN RENEWAL (17010)
TIF Taxing District Name: MASON CITY CORP/MASON CITY SCH/MC UNIFIED - APRIL 2024 DIST - INCREM
TIF Taxing District Inc. Number: 170277
TIF Taxing District Base Year: 0
FY TIF Revenue First Received:
Subject to a Statutory end date? No

	UR Designation
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	4,015,570	0	0	0	4,015,570	0	4,015,570
Taxable	0	0	3,550,160	0	0	0	3,550,160	0	3,550,160
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	4,015,570	0	0	0	0

FY 2026 TIF Revenue Received: 0

▲ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Urban Renewal Area Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY DOWNTOWN REINVESTMENT URA
UR Area Number: 17026

UR Area Creation Date: 10/2015

UR Area Purpose: See Plan

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
MASON CITY CORP/MASON CITY SCHOOLS/MC DOWNTOWN REINVESTMENT INCR	170238	170239	16,102,089
MASON CITY CITY/MASON CITY SCHOOLS/MC DOWNTOWN REINVESTMENT - AMD 4 - INCREM	170257	170258	4,333,355

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	13,580,804	66,354,212	0	0	0	79,902,516	0	79,902,516
Taxable	0	6,441,593	50,530,256	0	0	0	56,939,349	0	56,939,349
Homestead Credits									16

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025: **0**

Amount of 07-01-2025 Cash Balance Restricted for LMI **0**

TIF Revenue:	576,101
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	13,191
Total Revenue:	**589,292**

Rebate Expenditures:	0
Non-Rebate Expenditures:	584,636
Returned to County Treasurer:	0
Total Expenditures:	**584,636**

TIF Sp. Rev. Fund Cash Balance as of 06-30-2026: **4,656**

Amount of 06-30-2026 Cash Balance Restricted for LMI **0**

Projects For MASON CITY DOWNTOWN REINVESTMENT URA

Reinvestment District

Description:	Reinvestment in downtown Hotel/Arena
Classification:	Commercial - hotels and conference centers
Physically Complete:	No
Payments Complete:	No

Reinvestment District

Description:	Talon Housing Units
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	No
Payments Complete:	No

Reinvestment District

Description:	Update Urban Renewal Plan
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	Yes

Reinvestment District

Description:	Downtown Revitalization Loan
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

Reinvestment District

Description:	RCR Arena/Pavillion
Classification:	Recreational facilities (lake development, parks, ball fields, trails)
Physically Complete:	Yes
Payments Complete:	No

Reinvestment District

Description:	Southbridge Mall Redevelopment Project
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	No
Payments Complete:	No

Reinvestment District

Description:	Mohawk Square Redevelopment Project
Classification:	Mixed use property (ie: a significant portion is residential and significant portion is commercial)
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For MASON CITY DOWNTOWN REINVESTMENT URA

Hotel development agreement

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	08/31/2016
FY of Last Payment:	2025

Talon Housing Units

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	03/27/2019
FY of Last Payment:	2020

Urban Renewal Plan

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	03/27/2019
FY of Last Payment:	2020

DoRL Program

Debt/Obligation Type:	Other Debt
Principal:	353,422
Interest:	0
Total:	353,422
Annual Appropriation?:	No
Date Incurred:	07/01/2019
FY of Last Payment:	2025

RCR Arena Debt Payments

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	9,850,765
Interest:	0
Total:	9,850,765
Annual Appropriation?:	No
Date Incurred:	03/19/2019
FY of Last Payment:	2038

RCR Design Fees

Debt/Obligation Type:	Other Debt
Principal:	159,218
Interest:	0
Total:	159,218
Annual Appropriation?:	No
Date Incurred:	11/30/2018
FY of Last Payment:	2038

SBMC,LLC Mall Redevelopment

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	06/03/2021
FY of Last Payment:	2035

Legal Fees

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	05/31/2024
FY of Last Payment:	2026

Non-Rebates For MASON CITY DOWNTOWN REINVESTMENT URA

TIF Expenditure Amount:	0
Tied To Debt:	Hotel development agreement
Tied To Project:	Reinvestment District
TIF Expenditure Amount:	0
Tied To Debt:	Talon Housing Units
Tied To Project:	Reinvestment District
TIF Expenditure Amount:	0
Tied To Debt:	Urban Renewal Plan
Tied To Project:	Reinvestment District
TIF Expenditure Amount:	0
Tied To Debt:	DoRL Program
Tied To Project:	Reinvestment District
TIF Expenditure Amount:	584,636
Tied To Debt:	RCR Arena Debt Payments
Tied To Project:	Reinvestment District

▲ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY DOWNTOWN REINVESTMENT URA (17026)
TIF Taxing District Name: MASON CITY CORP/MASON CITY SCHOOLS/MC DOWNTOWN REINVESTMENT INCR
TIF Taxing District Inc. Number: 170239

TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? No

	UR Designation
Slum	11/2015
Blighted	11/2015
Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	8,229,196	53,069,507	0	0	0	61,298,703	0	61,298,703
Taxable	0	3,903,237	41,355,846	0	0	0	45,259,083	0	45,259,083
Homestead Credits									4

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	45,196,614	16,102,089	16,102,089	0	0

FY 2026 TIF Revenue Received: 453,723

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY DOWNTOWN REINVESTMENT URA (17026)
TIF Taxing District Name: MASON CITY CITY/MASON CITY SCHOOLS/MC DOWNTOWN REINVESTMENT - AMD 4 - INCREM
TIF Taxing District Inc. Number: 170258

TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? No

	UR Designation
Slum	11/2019
Blighted	11/2019
Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	5,351,608	13,284,705	0	0	0	18,603,813	0	18,603,813
Taxable	0	2,538,356	9,174,410	0	0	0	11,680,266	0	11,680,266
Homestead Credits									12

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	14,302,958	4,300,855	4,333,355	-32,500	-918

FY 2026 TIF Revenue Received: 122,378

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Urban Renewal Area Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY SOUTHSIDE GATEWAY URA
UR Area Number: 17027

UR Area Creation Date: 04/2016

UR Area Purpose: See plan

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
MASON CITY/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCR	170240	170241	2,745,269
MASON CITY AG/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCR	170242	170243	0
MASON CITY/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCREM - AMD 1	170253	170254	16,987,966
MASON CITY AG/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCREM - AMD 1	170255	170256	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	703,140	4,054,110	39,332,520	0	0	44,083,270	0	44,083,270
Taxable	0	333,510	3,329,438	35,270,351	0	0	38,926,799	0	38,926,799
Homestead Credits									2

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**54,658**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	553,574		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**553,574**		
Rebate Expenditures:	473,958		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**473,958**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**134,274**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For MASON CITY SOUTHSIDE GATEWAY URA

Golden Grain DA

Description:	Development Agreement
Classification:	Agribusiness
Physically Complete:	No
Payments Complete:	No

South Monroe Paving

Description:	New street for development
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Internal Loan

Description:	Repay GF
Classification:	Industrial/manufacturing property
Physically Complete:	Yes
Payments Complete:	No

Golden Grain DA - Fire Protection Project

Description:	DA for Fire Protection Project
Classification:	Agribusiness
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For MASON CITY SOUTHSIDE GATEWAY URA

Golden Grain

Debt/Obligation Type:	Rebates
Principal:	366,766
Interest:	0
Total:	366,766
Annual Appropriation?:	Yes
Date Incurred:	07/01/2019
FY of Last Payment:	2020

South Monroe Street extension

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2019
FY of Last Payment:	2020

Legal & Admin XP

Debt/Obligation Type:	Other Debt
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	08/31/2020
FY of Last Payment:	2021

Internal Loan

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	09/21/2021
FY of Last Payment:	2023

Non-Rebates For MASON CITY SOUTHSIDE GATEWAY URA

TIF Expenditure Amount:	0
Tied To Debt:	Golden Grain
Tied To Project:	Golden Grain DA
TIF Expenditure Amount:	0
Tied To Debt:	South Monroe Street extension
Tied To Project:	South Monroe Paving
TIF Expenditure Amount:	0
Tied To Debt:	Legal & Admin XP
Tied To Project:	Golden Grain DA
TIF Expenditure Amount:	0
Tied To Debt:	Legal & Admin XP
Tied To Project:	Internal Loan

Rebates For MASON CITY SOUTHSIDE GATEWAY URA

Golden Grain

TIF Expenditure Amount:	473,958
Rebate Paid To:	Golden Grain Energy LLC
Tied To Debt:	Golden Grain
Tied To Project:	Golden Grain DA
Projected Final FY of Rebate:	2032

Jobs For MASON CITY SOUTHSIDE GATEWAY URA

Project:	Golden Grain DA
Company Name:	Golden Grain Energy LLC
Date Agreement Began:	12/13/2019
Date Agreement Ends:	06/01/2032
Number of Jobs Created or Retained:	55
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	23,000,000
Total Estimated Cost of Public Infrastructure:	0

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

The fund balance is negative due to paying for attorney fees in preparing development agreements. The city will ask for the money in future fiscal years.

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Sum of Private Investment Made Within This Urban Renewal Area during FY 2026

0

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY SOUTHSIDE GATEWAY URA (17027)
TIF Taxing District Name: MASON CITY/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCR
TIF Taxing District Inc. Number: 170241
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2038

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2016

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	703,140	4,054,110	3,640	0	0	4,754,390	0	4,754,390
Taxable	0	333,510	3,329,438	1,727	0	0	3,658,175	0	3,658,175
Homestead Credits									2

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	1,530,340	3,224,050	2,745,269	478,781	13,521

FY 2026 TIF Revenue Received: 77,526

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY SOUTHSIDE GATEWAY URA (17027)
TIF Taxing District Name: MASON CITY AG/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCR
TIF Taxing District Inc. Number: 170243
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2018
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2038

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2016

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	2,060,210	0	0	0	0

FY 2026 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY SOUTHSIDE GATEWAY URA (17027)
TIF Taxing District Name: MASON CITY/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCREM - AMD 1
TIF Taxing District Inc. Number: 170254
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2019

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	0	39,328,880	0	0	39,328,880	0	39,328,880
Taxable	0	0	0	35,268,624	0	0	35,268,624	0	35,268,624
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	19,337,950	19,990,930	16,987,966	3,002,964	84,805

FY 2026 TIF Revenue Received: 476,048

TIF Taxing District Data Collection

Local Government Name: MASON CITY (17G145)
Urban Renewal Area: MASON CITY SOUTHSIDE GATEWAY URA (17027)
TIF Taxing District Name: MASON CITY AG/MASON CITY SCHOOLS/MC SOUTHSIDE GATEWAY INCREM - AMD 1
TIF Taxing District Inc. Number: 170256
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2019

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	38,870	0	0	0	0

FY 2026 TIF Revenue Received: 0

Council Agenda Item 10

The City of Mason City IOWA

FINANCE DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Cole Bockelmann, Finance Director

Date: November 13, 2026

RE: Fiscal Year 2027-2028 TIF Certifications

Recommendation:
Staff recommends approval of the FY2027-28 Tax Increment Financing Certifications.

Review:
Iowa Code requires that cities utilizing an Urban Renewal Area and Tax Increment Financing (TIF) certify the debt and requested increment annually by December 1st. Once approved by the City Council and submitted to Cerro Gordo County, the County Auditor certifies the debt and diverts tax revenue based on our request into the Urban Renewal Areas.

Mason City has four Urban Renewal Areas utilizing TIF: Forest Park, Mason City Unified, Downtown Reinvestment, and the Southside Gateway. These districts are used to fund projects, debt payments, and economic development grants and/or tax rebates.

Budget Impact:

The FY28 TIF Certifications add $8.55 million of new TIF debt, which is a significant increase due to the addition of the TIF portion of the 2025 and 2026 GO Bonds, Delaware Parking Lot Lease, and annual rebate payments. The total TIF revenue requested for FY28 is $2.635 million plus the maximum amount allowed for the Downtown Revitalization District. These amounts will be included in the FY28 Budget.

Council Action Requested:

Approve Resolution Obligating and Appropriating TIF Funds for FY28.

Attachments:
FY28 TIF Debt Summary
FY28 TIF Certifications

Cole Bockelmann, Finance Director

Reviewed and Recommend Approval

City of Mason City, Iowa
TIF-Eligible Expenses for FY28 Certification
Forest Park Urban Renewal Area

11/13/2026 9:54

Date	Vendor/Type	Description	Amount
Previous Certifications			
Certifications: 12/1/25 and Previous			2,058,148
- Less: Previous TIF Payments- FY25 and Previous			(562,639)
New Debt			
12/16/2025	The Delaware, LLC	Parking Lot Lease Agreement	3,000,000
11/12/2026	Dorsey & Whitney	UR Plan Amendments and Parking Lease	15,172
		New Debt	3,015,172
		Total Debt Certification	5,073,320
		Less: Previous Actual Payments & FY27 Anticipated Payment	(1,196,774)
		Total Debt	3,876,546
		Certification at 12/1/26 for Debt Payable in FY28	**3,876,546**

CITY TIF FORM 1 - INDEBTEDNESS CERTIFICATION Cover Sheet

CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Forest Park Urban Renewal Area

Urban Renewal Area Number: 17010 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: $ **3,015,172**

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF 'FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — 641-421-3613
Signature of Authorized Official — Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Forest Park Urban Renewal Area

Urban Renewal Area Number: 17010 (Use five-digit Area Number Assigned by the County Auditor)

	Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1.	Dorsey & Whitney, LLP UR Plan Amendment Fees and Parking Lot Lease Agreement Reso 23-135 ☐ 'X' this box if a rebate agreement. List administrative details on lines above.	11/12/26	15,172
2.	The Delaware, LLC The Delaware Parking Lot Lease Agreement Reso 24- ☐ 'X' this box if a rebate agreement. List administrative details on lines above.	11/18/25	3,000,000
3.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
4.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
5.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: **3,015,172**

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY TIF FORM 2

SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Forest Park Urban Renewal Area

Urban Renewal Area Number: 17006 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
TIF Share of Debt Payments on 2023A Bond Issuance	154,114
- Share for FY28	
Repay Legal Costs for UR Plan Amendment and Parking Lot Lease Agreement	15,172
Annual Payment for The Delaware Parking Lot Lease Agreement	171,000

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — Signature of Authorized Official

641-421-3613 — Telephone

City of Mason City, Iowa
TIF-Eligible Expenses for FY28 Certification
Downtown Reinvestment Urban Renewal Area

11/13/2026 9:54

Date	Vendor/Type	Description	Amount
Previous Certifications			
Certifications: 12/1/25 and Previous			14,105,069
- Less: Previous TIF Payments- FY25 and Previous			(3,978,334)
New Debt			
11/12/2026	Dorsey & Whitney	\ Amendments and Development Agreements	23,548
		Total Debt Certification	14,128,617
		Less: Previous Actual Payments & FY27 Anticipated Payment	(5,058,650)
		Certification at 12/1/26 for Debt Payable in FY28	**9,069,967**

CITY TIF FORM 1 - INDEBTEDNESS CERTIFICATION Cover Sheet

CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Downtown Reinvestment Urban Renewal Area

Urban Renewal Area Number: 17026 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: $ **23,548**

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF 'FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — Signature of Authorized Official

641-421-3613 — Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Downtown Reinvestment Urban Renewal Area

Urban Renewal Area Number: 17026 (Use five-digit Area Number Assigned by the County Auditor)

	Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1.	Dorsey & Whitney Legal Fees for URA Amendments and Development Agreements Res. ____ ☐ 'X' this box if a rebate agreement. List administrative details on lines above.		23,548
2.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
3.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
4.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
5.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: **23,548**

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY TIF FORM 2

SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Downtown Reinvestment Urban Renewal Area

Urban Renewal Area Number: 17026 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
Maximum Amount Allowable by Law to Satisfy Eligible TIF Debts	

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director 641-421-3613
Signature of Authorized Official Telephone

City of Mason City, Iowa
TIF-Eligible Expenses for FY28 Certification
Mason City Unified Urban Renewal Area

11/13/2026 9:54

Date	Vendor/Type	Description	Amount
Previous Certifications			
Certifications: 12/1/25 and Previous			30,463,917
- Less: Previous TIF Payments- FY25 and Previous			(24,369,380)
New Debt			
11/17/2026	Corridor Loan (CoRL)	FY28 Certification	60,000
11/12/2026	Dorsey & Whitney	URA Amendments	9,084
11/17/2026	North Iowa Corridor EDC	Final Certified Site Invoice	24,997
11/17/2026	2025 GO Bond Issuance	TIF Portion of GO Debt for URA Projects	1,613,233
11/17/2026	2026 GO Bond Issuance	TIF Portion of GO Debt for URA Projects	2,887,689
FY27 Annual Appropriations			
11/17/2026	Kraft Heinz (2019)	FY28 TIF Rebate (Yr 6 of 10)*	-
11/17/2026	West Lakes P&S	FY28 TIF Rebate (Yr 4 of 10)*	146,794
11/17/2026	Stellar Industries	FY28 TIF Rebate (Yr 2 of 10)*	26,760
11/17/2026	North Iowa Corridor EDC	FY28 TIF Funding (Yr 4 of 5)	195,000
		New Debt	4,963,557
		Total Debt Certification	35,427,474
		Less: Previous Actual Payments & FY27 Anticipated Payment	(25,806,895)
		Total Debt	9,620,579
		Certification at 12/1/25 for Debt Payable in FY28	**9,620,579**

* To be rebated at 100% of incremental taxes. Dollar figures provided for illustrative purposes only.

CITY TIF FORM 1 - INDEBTEDNESS CERTIFICATION Cover Sheet

CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Unified Urban Renewal Area

Urban Renewal Area Number: 17010 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: $ **4,963,557**

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF 'FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — Signature of Authorized Official

641-421-3613 — Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Unified Urban Renewal Area

Urban Renewal Area Number: 17010 (Use five-digit Area Number Assigned by the County Auditor)

	Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1.	Stellar Industries 10 year rebate in semi annual installments, 100% of incremental revenues Reso 24-095 Payment 2 of 20 [x] 'X' this box if a rebate agreement. List administrative details on lines above.	4/16/24	26,760
2.	North Iowa Corridor EDC Economic Development Program [ ] 'X' this box if a rebate agreement. List administrative details on lines above.	11/17/26	195,000
3.	CoRL Program Program for Forgivable Loans with 50% landowner participation Reso 17-41 FY28 Certification [ ] 'X' this box if a rebate agreement. List administrative details on lines above.	11/17/26	60,000
4.	West Lakes P&S Reso 22-127 Payment 4 of 20 [x] 'X' this box if a rebate agreement. List administrative details on lines above.	6/7/22	146,794
5.	Dorsey & Whitney Legal/Admin. Fees for URA Amendments [ ] 'X' this box if a rebate agreement. List administrative details on lines above.	11/17/26	9,084

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: **437,638**

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Unified Urban Renewal Area

Urban Renewal Area Number: 17010 (Use five-digit Area Number Assigned by the County Auditor)

	Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
6.	North IA Corridor EDC Final Invoice for Site Certification through IEDA [x] 'X' this box if a rebate agreement. List administrative details on lines above.	11/17/26	24,997
7.	2025 GO Bond Issuance TIF Share of FY26-35 GO Debt for UR Projects [x] 'X' this box if a rebate agreement. List administrative details on lines above.	8/20/2025	1,613,233
8.	2026 Go Bond Issuance TIF Share of FY27-36 GO Debt for UR Projects [x] 'X' this box if a rebate agreement. List administrative details on lines above.	7/7/2026	2,887,689
9.	[x] 'X' this box if a rebate agreement. List administrative details on lines above.		
10.	[ ] 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 3.

Total For City TIF Form 1.1 Page 2: **4,525,919**

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY TIF FORM 2

SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Unified Urban Renewal Area

Urban Renewal Area Number: 17010 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
West Lakes P&S rebate payments- Year 4 of 10, 100% of incremental revenues	
Stellar Industries rebate payments- Year 2 of 10, 100% of incremental revenues	
Corridor Revitalization Loan (CoRL) Program, FY28 Allocation	60,000
North Iowa Corridor Funding, FY28	195,000
North Iowa Corridor - Final Site Certification Invoice	24,997
TIF Share of Debt Payments on 2024A Bond Issuance	358,971
TIF Share of Debt Payments on 2023A Bond Issuance	355,870
TIF Share of Debt Payments on 2025 Bond Issuance (FY27 and FY28)	288,302
TIF Share of Debt Payments on 2026 Bond Issuance	323,116
Dorsey & Whitney - Legal Fees for URA Amendments	9,084

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — 641-421-3613

Signature of Authorized Official — Telephone

City of Mason City, Iowa
TIF-Eligible Expenses for FY28 Certification
Southside Gateway UR Area

11/13/2026 9:54

Date	Vendor/Type	Description	Amount
Previous Certifications			
Certifications: 12/1/25 and Previous			1,917,067
- Less: Previous TIF Payments- FY25 and Previous			(1,380,660)
New Debt			
11/12/2026	Dorsey & Whitney	Southside URA Amend. & Golden Grain DA	9,417
FY28 Annual Appropriations			
11/18/2025	Golden Grain (2019)	FY28 TIF Rebate (Yr 6 of 10)*	538,356
		New Debt	547,773
		Total Debt Certification	2,464,840
		Less: Previous Actual Payments & FY27 Anticipated Payment	(1,917,067)
		Total Debt	547,773
		Certification at 12/1/25 for Debt Payable in FY28	**547,773**

* To be rebated at 100% of incremental taxes. Dollar figures provided for illustrative purposes only.

CITY TIF FORM 1 - INDEBTEDNESS CERTIFICATION Cover Sheet

CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS CERTIFICATION TO COUNTY AUDITOR

Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Southside Gateway Urban Renewal Area

Urban Renewal Area Number: 17027 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: $ **547,773**

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF 'FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — 641-421-3613
Signature of Authorized Official — Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Southside Gateway Urban Renewal Area

Urban Renewal Area Number: 17027 (Use five-digit Area Number Assigned by the County Auditor)

	Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1.	Golden Grain Rebate Reso 19-272 Rebate 100% of Incremental Property Taxes- Year 6 of 10 ☒ 'X' this box if a rebate agreement. List administrative details on lines above.	12/13/2019	538,356
2.	Dorsey & Whitney Legal/Admin. Fees for URA Amendment and Golden Grain Dev. Agreement ☐ 'X' this box if a rebate agreement. List administrative details on lines above.	11/17/2026	9,417
3.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
4.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
5.	☐ 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: **547,773**

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

CITY TIF FORM 2

SPECIFIC DOLLAR REQUEST FOR AVAILABLE TIF INCREMENT TAX FOR NEXT FISCAL YEAR
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year
Where Less Than The Legally Available TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Mason City County: Cerro Gordo

Urban Renewal Area Name: Mason City Southside Gateway Urban Renewal Area

Urban Renewal Area Number: 17027 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the next fiscal year and for the Urban Renewal Area within the City and County named above, the City requests less than the maximum legally available TIF increment tax as detailed below.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

Specific Instructions To County Auditor For Administering The Request That This Urban Renewal Area Generate Less Than The Maximum Available TIF Increment Tax:	Amount Requested:
Golden Grain Rebate (2019), Year 6 of 10, 100% of Incremental Taxes, Estimated at $538,356	538,356
Dorsey & Whitney - Southside URA Amendment & Golden Grain Development Agreement	9,417

Dated this 17th day of November, 2026

Cole Bockelmann, Finance Director — 641-421-3613
Signature of Authorized Official — Telephone

RESOLUTION NO. 26 -

A RESOLUTION OBLIGATING AND APPROPRIATING URBAN RENEWAL TAX REVENUE FUNDS FOR THE REPAYMENT OF ELIGIBLE DEBTS FOR FISCAL YEAR 2028

WHEREAS, the City Council, pursuant to and in strict compliance with all laws applicable to the city, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted urban renewal plans for its urban renewal areas, as listed below; and

WHEREAS, the Council has adopted ordinances providing for the division of taxes levied on taxable property and established a special fund for the deposit of such monies pursuant to Section 403.19 of the Code of Iowa; and

WHEREAS, the City has scheduled Annual Payments on an annual appropriation basis for certain debts per lawfully adopted development agreements as referenced below, and it is now necessary for the City Council to authorize said funds for appropriation; and

WHEREAS, the Council wishes to certify all other eligible debts for payment in Fiscal Year 2028:

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

Section 1. The City Council hereby authorizes certification for Fiscal Year 2028 to the Cerro Gordo County Auditor for the repayment of the following TIF debts:

Area	Amount
Forest Park • Riverwalk • The Delaware Parking Agreement • Legal Fees for Plan Amendment	• TIF Share of FY28 Debt Payments: $154,114 (Year 4 of 9) • $171,000 (Year 1 Lease Payment) • $15,172 (Forest Park Estimated TIF Debt: $3,876,546)
Mason City Unified • West Lakes P&S • Stellar Industries • North Iowa Corridor EDC City Funding • North Iowa Corridor – Final Site	• 100% of incremental revenues (Year 4 of 10) • 100% of incremental revenues (Year 2 of 10) • $195,000 (Year 4 of 5) • 24,997

Certification Invoice • Dorsey & Whitney – Legal Fees • TIF Share of Debt Payments on 2023A G.O. Issuance (FY28) • TIF Share of Debt Payments on 2024A G.O. Issuance (Partial FY28) • CoRL Program • TIF Share of Debt Payments on 2025 GO Issuance (FY27 & FY28) • TIF Share of debt Payments on 2026 GO Issuance	• $9,084 • $355,870 • $358,971 • $60,000 • $288,302 • $323,116 (Unified Estimated TIF Debt: $9,620,579)
Downtown Reinvestment • River City Renaissance 2019 & 2021 debt issuances • Dorsey & Whitney – Legal Fees	• TIF Share of FY27 Debt Payments- 100% of available increment • 100% of available increment (Downtown Reinvestment Estimated TIF Debt: $9,069,967)
Southside Gateway • Golden Grain (2019) • Dorsey & Whitney – Legal Fees	• 100% of incremental revenues (Year 6 of 10) • $9,417 (Southside Gateway Estimated TIF Debt: $547,773)

Section 2. The City Council hereby obligates 100% of incremental revenues collected from the Stellar Industries, Inc. development agreement for appropriation from the Mason City Unified Urban Renewal Tax Revenue Fund to make the Annual Payments in the fiscal year beginning July 1, 2028.

Section 3. The City Council hereby obligates 100% of incremental revenues collected from the West Lakes P&S development agreement for appropriation from the Mason City Unified Urban Renewal Tax Revenue Fund to make the Annual Payments in the Fiscal Year beginning July 1, 2028.

Section 4. The City Council hereby obligates $195,000 for appropriation from the Mason City Unified Urban Renewal Tax Revenue Fund to make the Annual Payments for the North Iowa Corridor Economic Development Corporation development agreement in the Fiscal Year beginning July 1, 2028.

Section 5. The City Council hereby obligates 100% of incremental revenues collected from the Golden Grain (2019) development agreement for appropriation from the Southside Gateway Urban Renewal Tax Revenue Fund to make the Annual Payments in the Fiscal Year beginning July 1, 2028.

Section 6. The City's certification of the amounts obligated for appropriation in Sections 2 -6 above, on the City's December 1, 2026 certification of debt payable from the appropriate funds is hereby authorized and such amount shall be reflected in the City's budget for the next succeeding fiscal year.

Section 7. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed, to the extent of such conflict.

PASSED AND APPROVED this 17th day of November, 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Council Agenda Item 11

The City of Mason City IOWA

ENGINEERING DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Krysten Foster, City Engineer
Date:	November 9, 2026
RE:	19th St. SW Resurfacing Project Closeout

Recommendation:

The Engineering Department recommends the City Council approve acceptance of the 19th St. SW Resurfacing Project and authorize final payment to the contractor, Heartland Asphalt, Inc.

Review:

This contract was awarded on April 21, 2026, and improvements included resurfacing from West City Limits to Taft Ave., turn lanes at Harding Ave., a new stoplight at 19th Ave. SW & Taft Ave., and converting this segment to a three-lane highway section.

WHKS inspected the work on behalf of the city, and work was completed in compliance with applicable city specifications, plans and ordinances.

Budget Impact:

This project was included in the FY27 budget with funding from G.O. bonds, water, and sewer revenues. The original contract amount was $1,765,218.08. The project total as completed is $1,722,841.65.

Council Action Requested:

We respectfully request that the City Council accept the project and approve final payment to Heartland Asphalt, Inc. in the amount of $1,722,841.65.

Attachments:
Final Pay Request.

Krysten S. Foster, City Engineer

Reviewed and Recommend Approval

1412 6th Street SW, P.O. Box 1467
Mason City, IA 50402-1467
Phone: 641.423.8271
Fax: 641.423.8450
Email: masoncity@whks.com
Website: www.whks.com

whks
engineers + planners + land surveyors

October 23, 2026

Mr. Steve Olney
Asst. City Engineer
City of Mason City
10 1st St. NW
Mason City, IA 50401

RE: Mason City, Iowa
19th St. SW – Resurfacing Project
Final Payment 04

Dear Mr. Olney:

Enclosed is the Final Pay Estimate 04 for work on the above-mentioned project. WHKS has reviewed the quantities submitted for the work completed and recommend payment in the amount of $60,330.12 to:

Heartland Asphalt, Inc.
2601 S. Federal Ave.
Mason City, IA 50401

Please contact us if you have any questions.

Sincerely,

WHKS & co.

Kevin Boehmer

Kevin Boehmer
Asst. Project Manager

KLB/klb

cc: (w/ enclosures): Andy Smith, WHKS & Co.
Chris Jessen, Heartland Asphalt, Inc.
File

whks

Project: **19th Street SW HMA Resurfacing with Milling**
Project No.: **10393.00**
Location: **Mason City, Iowa**
Letting: 14-Apr-26

CONTRACTOR: Heartland Asphalt, Inc.
2601 S. Federal Ave.
Mason City, IA 50401

Final Payment **4**

Pay Estimate Date **Saturday, October 31, 2026**

Item No.	Item Code	Item	Unit	PLAN QTY.	Unit Price	TOTAL CONTRACT DOLLARS	Qty. Completed Last Period	Qty. Completed This Period	Qty. to Date	Dollars Completed	Percent Complete
1	2102-2625001	EMBANKMENT-IN-PLACE, CONTRACTOR FURNISHED	CY	600	$ 30.00	$ 18,000.00	600.00	-	600.00	$ 18,000.00	100%
2	2102-2713090	EXCAVATION, CLASS 13, WASTE	CY	1255.6	$ 27.00	$ 33,901.20	1,281.70	-	1,281.70	$ 34,605.90	102%
3	2105-8425005	TOPSOIL, FURNISH AND SPREAD	TONS	120	$ 50.00	$ 6,000.00	135.00	-	135.00	$ 6,750.00	113%
4	2121-7425020	GRANULAR SHOULDERS, TYPE B,	TONS	25	$ 35.00	$ 875.00	29.61	-	29.61	$ 1,036.35	118%
5	2121-7425021	GRANULAR SHOULDERS, TYPE B, AS PER PLAN	STA.	138	$ 59.20	$ 8,169.60	138.00	-	138.00	$ 8,169.60	100%
Item	2510-6745850	REMOVAL OF PAVEMENT	SY	600.5	$ 30.00	$ 18,015.00	645.50	-	645.50	$ 19,365.00	107%
7	2115-0100000	MODIFIED SUBBASE	CY	274.5	$ 56.50	$ 15,509.25	274.50	-	274.50	$ 15,509.25	100%
8	2213-8201090	BASE WIDENING, 9 IN. HOT MIX ASPHALT MIXTURE	SY	5022.2	$ 44.22	$ 222,081.68	5,022.20	-	5,022.20	$ 222,081.68	100%
9	2301-1033070	STANDARD OR SLIP FORM PCC PAVEMENT, CLASS C, CLASS 3, 7"	SY	269.2	$ 76.00	$ 20,459.20	298.97	-	298.97	$ 22,721.72	111%
10	2512-1725256	CURB AND GUTTER, P.C. CONCRETE, 2.5 FT.	LF	514.4	$ 42.00	$ 21,604.80	514.40	-	514.40	$ 21,604.80	100%
11	2214-5145150	PAVEMENT SCARIFICATION, NOMINAL THICKNESS	SY	24747.9	$ 3.00	$ 74,243.70	25,056.20	-	25,056.20	$ 75,168.60	101%
12	2212-5070310	PATCHES, FULL-DEPTH REPAIR	SY	80	$ 163.75	$ 13,100.00	-	-	-	$ -	0%
13	2212-5070322	PATCHES, PARTIAL-DEPTH REPAIR, HOT MIX ASPHALT	SY	150	$ 81.72	$ 12,258.00	173.00	-	173.00	$ 14,137.56	115%
14	2212-5070330	PATCHES, BY COUNT (REPAIR)	EACH	12	$ 50.00	$ 600.00	12.00	-	12.00	$ 600.00	100%
15	2303-0001000	HMA MIXTURE, WEDGE, LEVELING/STRENGTHENING COURSE	TON	367.6	$ 75.00	$ 27,570.00	461.86	-	461.86	$ 34,639.50	126%
16	2303-0002380	HMA MIXTURE INTERLAYER BASE, 3/8 IN. MIX, 1 " THICK	TON	1785.4	$ 60.75	$ 108,463.05	1,704.44	-	1,704.44	$ 103,544.73	95%
17	2303-1053500	HMA HIGH TRAFFIC, SURFACE, 1/2 IN. MIX, NO SF REQUIREMENT, 2"	TON	3676.3	$ 65.10	$ 239,327.13	3,451.18	-	3,451.18	$ 224,671.82	94%
18	2303-1258284	BINDER, PG 58-28H, HIGH TRAFFIC (6% OF MIX)	TON	242.6	$ 578.00	$ 140,222.80	183.94	-	183.94	$ 106,317.32	76%
19	2303-1258346	BINDER, PG 58-34E, EXTREMELY HIGH TRAFFIC (8% OF MIX)	TON	142.8	$ 769.00	$ 109,813.20	123.42	-	123.42	$ 94,909.98	86%
20	2303-6911000	HOT MIX ASPHALT PAVEMENT SAMPLES	LS	1	$ 4,500.00	$ 4,500.00	1.00	-	1.00	$ 4,500.00	100%
21	2416-0100015	APRONS, CONCRETE, 15 IN. DIA.	EACH	1	$ 1,900.00	$ 1,900.00	1.00	-	1.00	$ 1,900.00	100%
22	2435-0250700	INTAKE, SW-507	EACH	2	$ 8,200.00	$ 16,400.00	2.00	-	2.00	$ 16,400.00	100%
23	2435-0251224	INTAKE, SW-512, 24 INCH	EACH	1	$ 2,500.00	$ 2,500.00	1.00	-	1.00	$ 2,500.00	100%
24	2503-0114215	STORM SEWER, TRENCHED, (RCP), 2000D (CLASS III), 15 IN.	LF	358.2	$ 105.00	$ 37,611.00	358.20	-	358.20	$ 37,611.00	100%
25	2503-0200036	REMOVE STORM SEWER PIPE LESS THAN OR EQUAL TO 36"	LF	8	$ 25.00	$ 200.00	40.00	-	40.00	$ 1,000.00	500%
26	2510-6750600	REMOVAL OF INTAKES AND UTILITY ACCESSES	EACH	4	$ 900.00	$ 3,600.00	4.00	-	4.00	$ 3,600.00	100%
27	2511-7526006	SIDEWALK, P.C. CONCRETE, 6 IN.	SY	31.9	$ 85.00	$ 2,711.50	34.50	-	34.50	$ 2,932.50	108%
28	2511-7528101	DETECTABLE WARNINGS	SF	64.3	$ 46.00	$ 2,957.80	70.00	-	70.00	$ 3,220.00	109%
29	2524-6765010	REMOVE AND REINSTALL SIGN AS PER PLAN	EACH	3	$ 350.00	$ 1,050.00	3.00	-	3.00	$ 1,050.00	100%
30	2524-92876010	PERFORATED SQUARE STEEL TUBE POSTS	LF	68	$ 20.00	$ 1,360.00	68.00	-	68.00	$ 1,360.00	100%
31	2524-9276027	PERF. SQUARE STEEL TUBE POST ANCHOR, TRI SLIP BASE ASBLY.	EACH	6	$ 75.00	$ 450.00	6.00	-	6.00	$ 450.00	100%
32	2524-9325001	TYPE A SIGNS, SHEET ALUMINUM	SF	26.5	$ 22.00	$ 583.00	26.50	18.00	44.50	$ 979.00	168%
33	2554-0207006	VALVE, GATE, DIP, 6 IN.	EACH	1	$ 4,750.00	$ 4,750.00	1.00	-	1.00	$ 4,750.00	100%
34	2554-0207008	VALVE, GATE, DIP, 8 IN.	EACH	1	$ 5,750.00	$ 5,750.00	1.00	-	1.00	$ 5,750.00	100%
35	2554-0207012	VALVE, GATE, DIP, 12 IN.	EACH	2	$ 7,850.00	$ 15,700.00	2.00	-	2.00	$ 15,700.00	100%
36	2527-9263137	PAINTED SYMBOLS AND LEGENDS, WATERBORNE/SOLVENT-BASED	EACH	23	$ 100.00	$ 2,300.00	27.00	-	27.00	$ 2,700.00	117%
37	2527-9263181	PAVEMENT MARKINGS REMOVED	STA.	34.1	$ 50.00	$ 1,705.00	25.50	-	25.50	$ 1,275.00	75%
38	2527-9263190	SYMBOLS AND LEGENDS REMOVED	EACH	4	$ 100.00	$ 400.00	8.00	-	8.00	$ 800.00	200%
39	2527-9263209	PAINTED PVNT. MARKINGS, WATERBORNE OR SOLVENT-BASED	STA.	340.6	$ 41.00	$ 13,964.60	388.03	-	388.03	$ 15,909.23	114%
40	2528-2518000	SAFETY CLOSURE	EACH	6	$ 200.00	$ 1,200.00	8.00	-	8.00	$ 1,600.00	133%
41	2528-8445110	TRAFFIC CONTROL	LS	1	$ 15,000.00	$ 15,000.00	1.00	-	1.00	$ 15,000.00	100%
42	2528-8445113	FLAGGERS	EACH	56	$ 590.00	$ 33,040.00	76.50	-	76.50	$ 45,135.00	137%
43	2528-8445115	PILOT CARS	EACH	25	$ 865.00	$ 21,625.00	12.00	-	12.00	$ 10,380.00	48%
44	2533-4980005	MOBILIZATION	LS	1	$ 125,600.00	$ 125,600.00	1.00	-	1.00	$ 125,600.00	100%
45	2601-2634105	MULCHING, BONDED FIBER MATRIX	LS	1	$ 3,000.00	$ 3,000.00	1.00	-	1.00	$ 3,000.00	100%
46	2601-2636044	SEEDING AND FERTILIZING (URBAN)	LS	1	$ 3,000.00	$ 3,000.00	1.00	-	1.00	$ 3,000.00	100%
47	2602-0000020	SILT FENCE	LF	1	$ 10.00	$ 10.00	75.00	-	75.00	$ 750.00	7500%
48	2599-9999009	RAISED MEDIAN	LF	140.3	$ 39.10	$ 5,485.73	140.30	-	140.30	$ 5,485.73	100%

whks

Project: **19th Street SW HMA Resurfacing with Milling**
Project No.: **10393.00**
Location: **Mason City, Iowa**
Letting: 14-Apr-26

CONTRACTOR: Heartland Asphalt, Inc.
2601 S. Federal Ave.
Mason City, IA 50401

Final Payment **4**

Pay Estimate Date **Saturday, October 31, 2026**

Item No.	Item Code	Item	Unit	PLAN QTY.	Unit Price	TOTAL CONTRACT DOLLARS	Qty. Completed Last Period	Qty. Completed This Period	Qty. to Date	Dollars Completed	Percent Complete
49	2599-9999010	TESTING	LS	1	$ 3,335.00	$ 3,335.00	1.00	-	1.00	$ 3,335.00	100%
50	2599-9999005	PEDESTAL POLE FOUNDATION	EACH	2	$ 1,500.00	$ 3,000.00	2.00	-	2.00	$ 3,000.00	100%
51	2548-0000100	MILLED SHOULDER RUMBLE STRIPS, HMA SURFACE	STA.	137.6	$ 30.60	$ 4,210.56	137.60	-	137.60	$ 4,210.56	100%
52	2548-0000310	MILLED CENTERLINE RUMBLE STRIPS, HMA SURFACE	STA.	68.8	$ 30.60	$ 2,105.28	68.80	-	68.80	$ 2,105.28	100%
53	2525-0000100	TRAFFIC SIGNALIZATION	LS	1	$ 309,000.00	$ 309,000.00	0.80	0.20	1.00	$ 309,000.00	100%
54	2599-9999010	RAILROAD PROTECTIVE LIABILITY INS. FOR IOWA TRACTION RAIL	LS	1	$ 25,000.00	$ 25,000.00	1.00	-	1.00	$ 25,000.00	100%

Original Work $ 1,704,822.11

Change Orders

55	Substituted Item	BINDER, PG 58-28S, STANDARD TRAFFIC (6% OF MIX)	TON	25	$ 517.00	$ 12,925.00	27.62	-	27.62	$ 14,279.54	
56	Change Order 1	CAST-IN-PLACE INTAKE ADJUSTMENT	LS	1	$ 2,200.00	$ 2,200.00	1.00	-	1.00	$ 2,200.00	
57	Change Order 2	MOBILIZATION FOR WATER BLASTER	LS	1	$ 1,540.00	$ 1,540.00	1.00	-	1.00	$ 1,540.00	

Change Order $ 18,019.54

TOTAL BID PRICE $ 1,765,218.08

Total Work Completed $ 1,722,841.65 97.6%

Stockpiled Materials $ -
3% Retainage $ (51,685.25)
Minus Previous Payments $ (1,610,826.28)
Net Payment This Period $ 60,330.12

Recommended by _____ 10/29/26
WHKS & Co.

Agreed to by Chris Jessen 10/28/26
Heartland Asphalt Inc.

Approved by _____
City of Mason City

whks
engineers + planners + land surveyors

NOTIFICATION OF PROJECT COMPLETION

TO: City of Mason City, Iowa
10 1st Street NW
Mason City, Iowa 50401

FROM: WHKS & Co.
1412 6th St SW PO Box 1467
Mason City, IA 50401

Substantial completion for this project was achieved on October 28, 2026. WHKS is now in receipt of all final contractual documents from the contractor and all remaining punchlist items have been addressed with the exception of some minor seeding at the traffic signals at Taft Ave. The improvements were constructed in substantial compliance with the contract documents and authorized extra work.

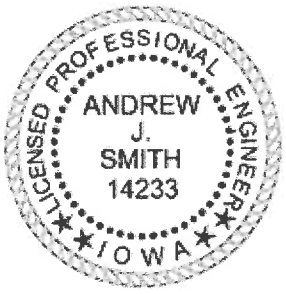
It is recommended that the City accept the project construction and authorize final payment to the contractor.

PROJECT: 19th Street SW HMA Resurfacing with Milling

CONTRACTOR: Heartland Asphalt, Inc. Mason City, Iowa

LOCATION: Mason City, Iowa

FINAL CONSTRUCTION COST: $1,722,841.65



DATE: October 29, 2026

BY: Andrew J. Smith

Andrew J. Smith ,P.E.

WHKS JOB NO.: 10393

RESOLUTION NO. 26 –

A RESOLUTION ACCEPTING WORK AND ORDERING PAYMENT FOR CONSTRUCTION OF THE "19TH STREET SW HMA RESURFACING WITH MILLING"

WHEREAS, on the 21st day of April, 2026 the City of Mason City, Iowa, awarded and entered into a contract with Heartland Asphalt of Mason City, Iowa for construction of the "19th Street SW HMA Resurfacing with Milling", in the City of Mason City, Iowa, as therein described, and

WHEREAS, said contractor has fully completed the construction of said improvements in accordance with the terms and contract and plans and specifications;

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

Section 1: That said project is hereby accepted as having been fully completed in accordance with the said plans, specifications, and contract. The total contract cost of the project payable under said contract is hereby determined to be $1,722,841.65.

PASSED AND APPROVED this 17th day of November, 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Council Agenda Item 12

The City of Mason City IOWA

ENGINEERING DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Krysten Foster, City Engineer
Date:	November 9, 2026
RE:	Professional Service Agreement for Street Design Project and Associated 2027 Construction Administration Services

Recommendation:

We recommend the City Council consider selecting Short Elliott Hendrickson, Inc. (SEH) for 2027 construction services associated with the city's Lead Services Line Phase 1 project and incorporating the 2027 Street Rehabilitation Program under the same contract.

Review:

Beyond the details of the city's Capital Improvements Program, the scope of streets to be rehabilitated during the 2027 construction season necessitated further review. For the benefit of scale of economy, it is expected to be most economical to prioritize streets that coincide with the replacement of lead services line (i.e. repair or rebuild streets while they are being excavated for underground utility improvements).

To bid the project under one contract with one set of plans, the Engineering Department recommends selecting SEH for engineering design services.

Additionally, considering the unusual scale of the 2027 construction program as the city seeks to replace over two-hundred lead service lines as mandated by the U.S. Environmental Protection Agency and supported by the state's SRF program, the Engineering Department will need on-site leadership and support for the day-to-day management of this relatively large construction contract.

The proposed cost seems within reason as it includes both design and construction administration services.

Budget Impact:
The Capital Improvements Program includes $1.5 million per year, on average, for the city's street rehabilitation program, which aligns with the preliminary estimate for this project.

Consultant services are within budget.

Costs funded by the city's Street Rehabilitation Program will be tracked separately from those costs to be assessed to affected homeowners for the Lead Services Line Phase 1 portion of this contract.

Council Action Requested:
We respectfully request that the City Council approve the Professional Services Agreement for 2027 Streets and Lead Service Line Replacements project with Short Elliott Hendrickson, Inc. in an amount up to $413,800.00.

Attachments:
Proposed professional services agreement.

Krysten S. Foster, City Engineer

Reviewed and Recommend Approval

SEH

Building a Better World
for All of Us®

November 17, 2026

RE: City of Mason City
2027 Streets and LSL Replacements
SEH No. 192415 14.00

Krysten Foster, PE
City Engineer
City of Mason City
10 1st Street NW
Mason City, IA 50401

Dear Ms. Foster:

Short Elliott Hendrickson, Inc. (SEH) appreciates the opportunity to provide professional services associated with the 2027 Street Improvements coinciding with the 2027 Lead Service Line Replacement which are currently in design. This letter will provide project background information and act as a cover letter for the attached Agreement for Professional Services.

The City of Mason City is planning to complete a mill and overlay and utility improvements project on President Avenue between 12th Street NW and 16th Street NW, Washington Avenue from 12th Street NW to 14th Place NW, and 16th Street NW to 17th Street NW, and Jersey Avenue From 9th Street NE to 12th Street NE. The project will include full depth patching, mill and overlay, curb and gutter replacements and replacement of storm sewer structures for improving drainage. These improvements will be coordinated with the first year of lead service line replacements to avoid multiple disruptions to the neighborhood. In addition, it allows for construction administration to be managed more efficiently between the lead service line replacements and street improvements.

The attached Agreement for Professional Services outlines the proposed scope of services, fee and project schedule for your consideration. The agreement includes design of the street improvements as well as construction administration for the entirety of the project.

It is understood that the Agreement for Professional Services will be discussed at the November 17, 2026 Council Meeting. Please feel free to contact me by phone at 507.317.9501 or by email at bschwab@sehinc.com if you have any questions.

Sincerely,

Becky L. Schwab

Becky L. Schwab, PE
Senior Civil Engineer
(Lic. IA, MN)

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Supplemental Letter Agreement

In accordance with the Agreement for Professional Services between City of Mason City ("Client"), and Short Elliott Hendrickson Inc. ("Consultant"), effective June 16, 2026, this Supplemental Letter Agreement dated November 17, 2026 authorizes and describes the scope, schedule, and payment conditions for Consultant's work on the Project described as: Lead Service Line Replacements - 2027 Street Improvements

Client's Authorized Representative: Krysten Foster
Address: 10 First Street NW, Mason City, Iowa 50401
Telephone: 641.421.3605 **Email:** kfoster@masoncity.net

Project Manager: Becky Schwab
Address: 10 N Washington Ave., Suite 110, Mason City, IA 50401
Telephone: 507.317.9501 **Email:** bschwab@sehinc.com

Scope: The Services to be provided by Consultant:

The City of Mason City plans to include street improvements in the area of the 2027 lead service line improvements. The eleven blocks to be improved include the following streets: President Avenue from 12th Street NW to 10th Street NW, Washington Avenue from 12th Street NW to 14th Place NW and 16th Street NW to 17th Street NW, and Jersey Avenue from 9th Street NE to 12th Street NE.

2027 Street Improvements Scope

1. **Preliminary Civil Design Phase**

- Submit Iowa One-Call request
- Perform topographic field survey
- Curb and gutter and sidewalk survey at intersections (ADA Compliancy)
- Facilitate project kick-off meeting and field review with City
- Identification of curb and gutter repair sections
- Identifications of street patch repair areas
- Location, depth, and condition of existing utility structures
- Develop base map for development of plan sheets
- Prepare preliminary storm sewer sheets & tabulation
- Prepare preliminary staking diagrams "S" sheets for ADA compliancy
- Prepare preliminary title, details, and tabulation sheets
- Prepare preliminary detour, traffic control and staging plan
- Prepare preliminary opinion of probable costs
- Review preliminary project documents with City

2. **Final Design & Bidding Phase**

- Review preliminary plan comments
- Prepare final plans and special provisions
- Prepare final engineer's opinion of probable costs
- Separate quantities into separate division between water and streets
- Submit final plan package to City
- Notify contractors and plan rooms of pending project and bid date
- Provide notice to bidders for posting pursuant to Iowa Code Chapter 26.3

- Provide notice of hearing to City Clerk for publication
- Distribute bid packages to prospective Contractors using QuestCDN
- Respond to Contractor's questions
- Facilitate bid opening
- Provide City with tabulation of bids and provide recommendations
- Process contracts, bonds and insurance certificates

The project will also include Construction Administration for both the street and the lead service line replacements. Construction Administration tasks will be structured to ensure compliance with plans and specifications, as well as adherence to requirements for SRF funding and lead service line replacement implementation. We are proposing the following scope of services to accomplish these objectives.

Construction Administration

1. **Construction Administration**

- Schedule/administer preconstruction conference
- Coordinate/communicate with City, Iowa DNR, and Contractor, as necessary
- Administer bi-monthly construction progress meeting (Anticipate 11 meetings)
- Prepare monthly payment certificates (contractor payments) for City action (Anticipate 6 each)
- Review contractor submittals (construction materials) including for Build America, Buy America compliance
- Negotiate and prepare change orders for contract modifications
- Provide certificate of completion and recommendation for final acceptance
- Perform payroll reviews/certifications for compliance with Davis Bacon wages
- Prepare/submit "As-Built" Plans to City

2. **Project Observation**

- Resident Project Representative (RPR) on-site project observation (estimated at 990 hours, or 45 hours per week for 22 weeks)
- Track quantities for both divisions and by residence on a daily basis
- Prepare written daily report of construction activities
- Conduct Storm Water Pollution Prevention Plan (SWPPP) compliance activities
- Conduct field verification of sidewalk ramp compliancy (S sheets)
- Coordinate/communicate with Project Engineer, Contractor and City staff as needed during construction
- Communicating regularly with property owners so they are informed and prepared
- Conduct punch list inspection of completed work with Engineer
- Conduct follow-up inspection of punch list items

3. **Construction Staking**

- Reestablish control and benchmarks
- Set control for Contractor
- Stake storm sewer structures
- Stake storm sewer pipe

It is understood that City staff will be shooting each new service/curb stop location when contacted by the contractor as has been standard operating procedure on previous projects. We are available to perform this service upon request.

SEH has also not included costs for construction testing but can coordinate this on behalf of the City as needed.

Schedule: The following is the proposed schedule with the assumption that this contract is approved as shown below:

Kick-Off (Lead Services)	9/30/2026
Final Address List Approval	10/23/2026
Approval of Contract for Street Design	11/17/2026
Survey/Coring Completed	12/04/2026
Unknowns Confirmed by City	12/04/2026
Lead Service Preliminary Plans	12/18/2026
Street Improvements Preliminary Plans	1/08/2027
Final Plans	2/05/2027
Bid Letting	3/04/2027
Construction Start	5/21/2027
Construction Finish	10/15/2027

Payment: The estimated fee is subject to a not-to-exceed amount of $413,800 including expenses and equipment.

The payment method, basis, frequency and other special conditions are set forth in attached Exhibit A-1.

Other Terms and Conditions: Other or additional terms contrary to the Master Agreement for Professional Services that apply solely to this project as specifically agreed to by signature of the Parties and set forth herein: None.

Short Elliott Hendrickson Inc.		**City of Mason City**	
By:	Becky L. Schwab	By:	
Full Name:	Becky L. Schwab, PE	Full Name:	
Title:	Project Manager, Senior Engineer	Title:	

Exhibit A-1

Payments to Consultant for Services and Expenses Using the Hourly Basis Option

The Agreement for Professional Services is amended and supplemented to include the following agreement of the parties:

A. Hourly Basis Option

The Client and Consultant select the hourly basis for payment for services provided by Consultant. Consultant shall be compensated monthly. Monthly charges for services shall be based on Consultant's current billing rates for applicable employees plus charges for expenses and equipment.

Consultant will provide an estimate of the costs for services in this Agreement. It is agreed that after 90% of the estimated compensation has been earned and if it appears that completion of the services cannot be accomplished within the remaining 10% of the estimated compensation, Consultant will notify the Client and confer with representatives of the Client to determine the basis for completing the work.

Compensation to Consultant based on the rates is conditioned on completion of the work within the effective period of the rates. Should the time required to complete the work be extended beyond this period, the rates shall be appropriately adjusted.

B. Expenses

The following items involve expenditures made by Consultant employees or professional consultants on behalf of the Client. Their costs are not included in the hourly charges made for services but instead are reimbursable expenses required in addition to hourly charges for services and shall be paid for as described in this Agreement:

1. Transportation and travel expenses.

2. Long distance services, dedicated data and communication services, teleconferences, Project Web sites, and extranets.

3. Lodging and meal expense connected with the Project.

4. Fees paid, in the name of the Client, for securing approval of authorities having jurisdiction over the Project.

5. Plots, Reports, plan and specification reproduction expenses.

6. Postage, handling and delivery.

7. Expense of overtime work requiring higher than regular rates, if authorized in advance by the Client.

8. Renderings, models, mock-ups, professional photography, and presentation materials requested by the Client.

9. All taxes levied on professional services and on reimbursable expenses.

10. Other special expenses required in connection with the Project.

11. The cost of special consultants or technical services as required. The cost of subconsultant services shall include actual expenditure plus 10% markup for the cost of administration and insurance.

The Client shall pay Consultant monthly for expenses.

C. Equipment Utilization

The utilization of specialized equipment, including automation equipment, is recognized as benefiting the Client. The Client, therefore, agrees to pay the cost for the use of such specialized equipment on the project. Consultant invoices to the Client will contain detailed information regarding the use of specialized equipment on the project and charges will be based on the standard rates for the equipment published by Consultant.

The Client shall pay Consultant monthly for equipment utilization.

Exhibit B-1

A Listing of the Duties, Responsibilities and Limitations of Authority of the Resident Project Representative

Through more extensive on site observations of the construction work in progress and field checks of materials and equipment by the Resident Project Representative (RPR), Consultant shall endeavor to provide further protection for Client against defects and deficiencies in the work of contractor (Work); but, the furnishing of such services will not make Consultant responsible for or give Consultant control over construction means, methods, techniques, sequences or procedures or for safety precautions or programs, or responsibility for contractor's failure to perform the Work in accordance with the Contract Documents. Contract Documents are the documents that govern or are pertinent to contractor's Work including but not limited to the agreement between Client and contractor, the contractor's bid, the bonds, construction plans, standard specifications, special provisions, field design changes, permits, manuals, addenda, clarifications, interpretations, change orders, and reviewed shop drawings. The duties and responsibilities of the RPR are further defined as follows:

A. General

RPR is an agent of the Consultant at the site, will act as directed by and under the supervision of Consultant, and will confer with Consultant's project engineer regarding RPR's actions. RPR's dealings in matters pertaining to the on-site work shall in general be with Consultant's project engineer and contractor assisting with keeping the Client informed as necessary. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of contractor. RPR shall generally communicate with Client with the knowledge of and under the direction of Consultant's project engineer.

B. Duties and Responsibilities of RPR

1. Schedules: Review the proposed construction schedule, schedule of shop drawing submittals and schedule of values prepared by contractor; and consult with Consultant's project engineer concerning acceptability.

2. Conferences and Meetings: Attend meetings with contractor, such as preconstruction conferences, progress meetings, project conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.

3. Liaison:

(a) Serve as Consultant's liaison with contractor, working principally through contractor's superintendent, and assist with understanding / communicating the intent of the Contract Documents; and assist in serving as Client's liaison with contractor when contractor's operations affect Client's on site operations.

(b) Assist in obtaining from Client additional information, when required for proper execution of the Work.

4. Shop Drawings and Samples:

(a) Record date of receipt of shop drawings and submittals provided by the contractor and coordinate that review has been completed by appropriate team members.

(b) Receive samples furnished at the site by contractor, and notify Consultant's project engineer and Client of availability of samples to review.

(c) Notify Consultant's project engineer and contractor of the commencement of any Work requiring a shop drawing or sample if the submittal has not been reviewed for general conformance by Consultant.

5. Review of Work, Observations and Tests:

(a) Conduct on site observations of the Work in progress to determine if the Work is in general proceeding in accordance with the Contract Documents.

(b) Regularly update the Consultant's project engineer to keep them informed of issues and progress of the Work.

(c) Notify the Consultant's project engineer immediately of any unanticipated project conditions, any Work believed to be unsatisfactory or defective and does not conform to the Contract Documents, any unauthorized Work, or any non-conforming materials that are subject to rejection.

(d) Coordinate with the project materials tester and/or testing consultant to schedule testing. Confirm compliance with project requirements and the project Schedule of Materials Controls. RPR shall confirm that test report records or certificates of compliance have been received prior to the incorporation of materials in the Work.

(e) Review and monitor the contractor's schedule for construction.

(f) Confirm that the contractor is performing daily reviews of construction signing, detour signing, completing traffic control maintenance and is taking corrective actions in accordance with the Contract Documents.

(g) Conduct or coordinate with others the completion of wage interviews in the field with individual contractor/subcontractor employees and properly file documentation in accordance with project requirements.

(h) Perform reviews of temporary and permanent erosion control measures on the project and verify contractor is maintaining compliance with applicable permits and Contract Documents.

(i) Determine if tests, equipment and systems start ups and operating and maintenance training are conducted in the presence of appropriate personnel, and that contractor maintains adequate records thereof; and observe, record and report to Consultant appropriate details relative to the test procedures and start ups.

(j) Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections and report to Consultant's project engineer.

(k) If unsafe conditions are observed, notify the contractor immediately, and if unresolved, notify the Consultant's project engineer and Client for determination of possible suspension of Work.

6. Interpretation of Contract Documents: Report to Consultant's project engineer when clarifications, interpretations, and requests for information regarding the Contract Documents are requested by contractor and transmit to contractor clarifications and interpretations as issued by Consultant's project engineer.

7. Modifications:

(a) Convey contractor's suggestions for modifications in construction plans and specifications to Consultant's project engineer and assist with evaluation. Transmit to contractor decisions as issued by Consultant.

(b) Assist with evaluation of proposed change orders and obtain change justification from contractor. Provide assistance with preparation of final documentation of change orders and field design changes.

8. Records / Reporting:

(a) Measure and document project field quantities, maintain an up to date item record account, and enter quantities into the Project filing system in a timely manner.

(b) Maintain orderly files of correspondence, reports of project conferences, shop drawings and samples, reproductions of original Contract Documents including all addenda, change orders, field design changes, additional drawings issued subsequent to the execution of the construction contract, Consultant's clarifications and interpretations of the Contract Documents, progress reports, and other related documents.

(c) Keep a diary, recording contractor hours on the job site, weather conditions, data relative to questions of change orders, or changed conditions, list of job site visitors, daily activities, decisions, photos, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Consultant's project engineer.

(d) Document changes in the plans and field conditions for record plan preparation.

(e) Record names, addresses and telephone numbers of all contractors, subcontractors and major suppliers of materials and equipment.

(f) Furnish Consultant's project engineer periodic reports of progress of the Work and of contractor's compliance with the proposed construction schedule.

(g) Prepare appropriate lists of observed items requiring completion or correction by the contractor.

(h) Notify Consultant's project engineer and Client immediately upon the occurrence of any accident.

9. Payment Requests: Review applications for payment for compliance with the established procedure for their submission and forward with recommendations to Consultant's project engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed and specific pay requests for materials and equipment delivered to the site but not incorporated in the Work.

10. Certificates, Maintenance and Operation Manuals: During the course of the Work, verify that certificates, maintenance and operation manuals and other data required to be assembled and furnished by contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have this material delivered to Consultant for review and forwarding to Client prior to final payment for the Work.

11. Completion:

(a) Prepare final documentation of construction pay items, quantities, material certification and other requirements as per the plans, specifications, and special provisions.

(b) Conduct final inspection in the company of Consultant's project engineer, Client, and contractor and assist with preparation of a final list of items to be completed or corrected.

(c) Observe that all items on final list have been completed or corrected and make recommendations to Consultant's project engineer concerning acceptance.

(d) Assist Consultant's project engineer with preparation of record plans and documentation.

C. Limitations of Authority

Resident Project Representative:

1. Shall not authorize any deviation from the Contract Documents or substitution of materials or equipment, unless authorized by Client.

2. Shall not provide direction, superintendence, or guidance to the contractor, their crews, their subcontractors, or their suppliers on means and methods to accomplish the Work.

3. Shall not suspend any portion of the Work without explicit Client authorization.

4. Shall not exceed limitations of Consultant's authority as set forth in the Agreement for Professional Services.

5. Shall not undertake any of the responsibilities of contractor, subcontractors or contractor's superintendent.

6. Shall not advise on, issue directions regarding or assume control over safety precautions and programs in connection with the Work.

7. Shall not accept shop drawing or sample submittals from anyone other than contractor.

8. Shall not authorize Client to occupy the Project in whole or in part.

9. Shall not participate in specialized tests or inspections conducted by others except as specifically authorized by Client.

RESOLUTION NO. 26 -

A RESOLUTION MAKING AWARD OF CONTRACT TO SHORT ELLIOTT HENDRICKSON, INC. (SEH) OF MASON CITY, IOWA FOR PROFESSIONAL SERVICES RELATED TO THE 2027 STREET IMPROVEMENTS COINCIDING WITH THE 2027 LEAD SERVICE LINE REPLACEMENT

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

Section 1: That the proposal for the Professional Services related to the 2027 Street Improvements coinciding with the 2027 Lead Service Line Replacement in the City of Mason City, Iowa, be and is hereby accepted as follows:

Contractor:	SEH
of:	Mason City, Iowa
Amount of Proposal:	$413,800.00
Portion of Project:	Scope of the project

Section 2: That the Mayor is authorized and Clerk hereby directed to execute a contract for said services, said contract not to be binding on the City until approved by this Council.

PASSED AND APPROVED this 17th day of November, 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Council Agenda Item 13

The City of Mason City IOWA

ENGINEERING DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Krysten Foster, City Engineer
Date:	November 10, 2026
RE:	Professional Service Agreement Amendment #2 for IA 122 West Corridor Improvement Project

Recommendation:

We recommend the City Council approve Professional Service Agreement Amendment #2 with WHKS & Co. for the IA 122 West – Corridor Improvement Project.

Review:

Iowa DOT and the City of Mason City continue to work towards long-term improvements to the traffic flow, pavement condition and stormwater drainage infrastructure along IA 122 on the west side of the city. The first phase of this cooperative effort – a proposed roundabout at Taft Ave. – is currently scheduled for construction in 2028.

City Council previously approved the Predesign Agreement with Iowa DOT and ratified the professional services contract with WHKS & Co. at the May 19, 2026 City Council Meeting. Right-of-way acquisition services were included in the Predesign Agreement, but it would have been difficult to quantify the value of related professional services until the design process was further along. The predesign is now at the 30% stage, and the project team is ready to recommend commencing right-of-way acquisition services.

Budget Impact:

Consultant services are within budget, and the Capital Improvements Program includes a budget for right-of-way acquisition payments to landowners for the first phase.

The current contract is a not-to-exceed design services fee of $1,008,000 including Amendment #1. Amendment #2 for right-of-way acquisition services will increase the contract to a not-to-exceed fee of $1,320,900.00.

Council Action Requested:

We respectfully request that the City Council approve the Professional Services Agreement Amendment #2 with WHKS & Co. in the amount of $312,900.00.

Attachments:

Proposed Professional Services Agreement Amendment #2.

Krysten S. Foster, City Engineer

Reviewed and Recommend Approval

AMENDMENT NO. 2
TO PROFESSIONAL SERVICES AGREEMENT

WHEREAS, **City of Mason City** (Client) and WHKS & Co. (WHKS) executed a Professional Services Agreement dated **April 2, 2026** for certain engineering services for **IA 122 West – Corridor Improvement Project** (Project), and

WHEREAS, the Agreement described a scope of services and was based on completion of certain services, and

WHEREAS, the Client has requested **Design Engineering and Right-of-Way Acquisition** services for the **IA 122 West – Corridor Improvements** as described in more detail in attached Exhibit A, and

NOW THEREFORE, the Client and WHKS hereby agree the amended compensation for services shall be increased by the following:

Basis of Compensation

For the services described above, the Client shall remunerate WHKS as follows:

Task 12 (WHKS): Billed Hourly with a Not-to-Exceed Fee of $78,000 including Expenses.
Task 13 (WHKS): Billed Hourly with a Not-to-Exceed Fee of $26,400 including Expenses.
Task 14 (JCG): Billed Hourly with a Not-to-Exceed Fee of $208,500 including Expenses.

Executed this _____ day of November, 2026

City of Mason City, Iowa		***WHKS** & co.*	
By:	_____	By:	_____
Printed Name:	_____	Printed Name:	Fouad K. Daoud
Title:	_____	Title:	President and CEO

Exhibit A to Amendment No. 2

A. Project Description:

The project consists of improvements to IA Highway 122 from west of Indianhead Drive to east of Cerro Gordo Way. This amendment includes the work required to complete the preliminary corridor design elements and design of the Year 1 construction project as described below in B.

The Corridor Improvements include the complete reconstruction of the 4-lane rural divided highway section into a four-lane urban section with curb and gutter and an underground storm water drainage system. Additional work to be completed includes replacement of underground utilities, shared use path along the north side and a sidewalk along the south side of the corridor, storm water management features, improvements to the water distribution system, improvements to the sanitary sewer collection system, and other incidental work.

The proposed construction will be staged into four (4) separate construction packages over a five (5) year construction timeline with the following approximate limits and time frames:

- Year 1 – East of Tiffany Drive to west of Briarstone Drive, 2028 Construction
- Year 2 – East of Eisenhower Avenue to east of Tiffany Drive, 2029 Construction
- Years 3 and 4 – West of Indianhead Drive to east of Eisenhower Avenue, 2030 and 2031 Construction
- Year 5 – West of Briarstone Drive to east of Cerro Gordo Way.

Construction of the projects will be staged to maintain through traffic along the corridor. Side roads will need to be closed for certain construction stages.

This Amendment includes Sanitary Sewer design, Reinforced Concrete Box Culvert design of one box culvert near Tiffany Drive and Right-of-Way acquisition assistance (completed by a sub-consultant).

B. Scope of Services Provided Under This Agreement:

Note: Items 1-11 were previously defined in the AGREEMENT and AMENDMENT #1.

1. **Project Management and Meetings**
2. **Right-of-Way Survey**
3. **Survey and Research of Existing Conditions**
4. **Concept Statement**
5. **Preliminary Corridor Design**
6. **Right-of-Way Documents**

7. **Year 1 Construction – Field Exam Design and Plans (D02)**

8. **Year 1 Construction – Right-of-Way Design and Plans (D05)**

9. **Year 1 Construction – Final Design and Letting plans (DM5 and D08)**

10. **Year 1 Construction – Construction Assistance**

11. **Iowa Clean Air Attainment Program (ICAAP) Grant Assistance**

12. **Sanitary Sewer Analysis (WHKS)**
    - Analyze existing and future sanitary sewer flows for the corridor.
    - Develop pipe sizing recommendations for the replacements in the entire corridor and coordinate with City Staff to determine final sizing.
    - Perform a feasibility and constructability analysis of the proposed sanitary sewer.
    - Prepare final plans and specifications to show the character and scope of work to be performed by Contractors on the Project. Plans will follow Iowa DOT standards. Sanitary sewer replacements will occur in Years 1, 2 and 5. Spot replacements will occur in Years 3 and 4.
    - Prepare opinion of probable construction cost on completed plans and specifications. Sanitary sewer quantities will be tracked in a separate division, as the City will pay 100% of the sanitary sewer costs.

13. **Reinforced Concrete Box Culvert Design (WHKS)**
    - Prepare final plans and specifications to show the character and scope of work to be performed by Contractors on the Project. Plans will follow Iowa DOT standards.
    - Prepare opinion of probable construction cost on completed plans and specifications.

14. **Right-of-Way Acquisition (JCG)**
    - See Attachment A for the Cost Estimate Breakdown of this task.
    - This task is to be completed by JCG Land Services as a subconsultant to WHKS.
    - Assist the Client with the acquisition of all required right-of-way, including permanent acquisitions and temporary and permanent easements.
    - Prepare, present, and negotiate acquisition offers with affected property owners.
    - Obtain signed Purchase Agreements for permanent acquisitions and signed easement documents for temporary and permanent easements, as applicable.
    - Coordinate with property owners throughout the acquisition process and provide regular status updates to the Client.
    - Provide the Client with executed acquisition documents and supporting records necessary to complete the acquisition process.
    - The Client shall be responsible for all acquisition payments, including compensation for permanent acquisitions and easements.
    - The Client shall be responsible for completing property closings and obtaining any required mortgage subordinations.
    - If voluntary acquisition efforts are unsuccessful, JCG shall provide the Client and/or the Client's legal counsel with the documentation and information necessary to support condemnation proceedings.

C. Special Engineering Services:

Special Engineering Services are those services not listed above, but which may be required or advisable to accomplish the Project. Special Engineering Services shall be performed when authorized by the Client for additional fees, to be determined at the time authorized.

Special Engineer Services include:

1. Permits
2. Cultural resource survey or other studies or documentation that may be required by regulatory agencies that are not specifically listed in the scope of services
3. Attendance at additional meetings (other than those listed above)
4. Geotechnical design and recommendations.
5. Lighting design and plans.
6. Construction phase engineering services, included construction administration, staking, construction observation, preparation of record drawings and project close-out services

Attachment A

JCG LAND SERVICES

CLIENT
WHKS & Co.

PROJECT NAME
Mason City Roadway Reconstruction Project

BID DATE
10/13/2026

ADDRESS
858 Calmus Ct., Suite 1

CITY/STATE/ZIP
Mason City, IA 50401-9615

PHONE
(641) 423-8271

E-MAIL
CHolien@Whks.com

PREPARED BY:
Brandon Nolting
Urbandale Public Works
Project Manager

ROW Services Cost Estimate Breakdown

WHKS | Mason City Roadway Reconstruction Project

Estimated Number of Parcels: 30

Description of Expenses	Amount	Hours	Unit Price	Total
Title Reports	20		$450.00	**$9,000.00**
Project Data Book				**$0.00**
Compensation - Appraisals & Review Appraisals	15		$5,250.00	**$78,750.00**
Compensation - Appraisal Waivers	15	30		**$3,300.00**
GIS/GPS Easement Exhibits				**$0.00**
GIS/GPS Easement Mapping				**$0.00**
Title Research, Plat Review & Transfer Doc Prep.		165		**$18,300.00**
Acquisition Process		600		**$72,000.00**
Project Management		152		**$22,040.00**
JCG Expenses (mileage, lodging, per diem, postage, misc.)			$5,110.00	**$5,110.00**
			JCG In-House Fees	**$120,750.00**
			Reimburseable Expenses	**$87,750.00**
			Total ROW Cost Estimate	**$208,500.00**
			Cost Estimate Per Parcel	**$6,950.00**

This project cost estimate is valid for 90 days from the bid date listed above.

SIGN BELOW TO ACCEPT QUOTE:

AUTHORIZED REP DATE

RESOLUTION NO. 26 -

A RESOLUTION APPROVING AMENDMENT NO. 2 TO THE PROFESSIONAL SERVICES AGREEMENT WITH WHKS & CO. OF MASON CITY, IOWA FOR PROFESSIONAL SERVICES RELATED TO THE IA 122 WEST – CORRIDOR IMPROVEMENT PROJECT

WHERAS, the City Council of the City of Mason City, Iowa did adopt a Resolution on the 19th day of May, 2026, making award of contract to WHKS & Co., for professional services related to the IA 122 West – Corridor Improvement Project, and

WHEREAS, Amendment No. 2 is necessary.

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

Section 1: That Amendment No. 2 in the amount of $312,900.00 for said project be and the same is hereby approved.

Section 2: That the Mayor is authorized and Clerk hereby directed to execute a contract for said services, said contract not to be binding on the City until approved by this Council.

PASSED AND APPROVED this 17th day of November, 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Council Agenda Item 14

The City of Mason City IOWA

PUBLIC WORKS

Memorandum

To:	Aaron Burnett, City Administrator
From:	Jim Collins, Public Works Director
Date:	November 17, 2026
RE:	2025-2026 Sanitary Sewer Repairs

Recommendation:
It is recommended that the City Council accept the project and make final payment to Bob McKiness Excavating & Grading, Inc. of Mason City, Iowa in the amount of $35,449.36 for the 2025-2026 Sanitary Sewer Repairs project, following the required 30-day waiting period.

Review:
This project is an ongoing part of work to improve and repair our Sanitary Collection System. Plans and specifications were prepared, and the project was bid with Bob McKiness Excavating & Grading, Inc. of Mason City, Iowa being the low bidder at a cost of $1,217,476.55.

The project is now complete, with a final construction cost of $1,181,645.02, approximately $35,832 below the original contract amount. WHKS has reviewed the completed work and recommends that the City accept the project and authorize final payment of $35,449.36 after the required 30-day waiting period.

Budget Impact:
This is a budgeted project. Funding will come from the Collection System Maintenance CIP fund.

Council Action Requested:
It is recommended the City Council accept the 2025-2026 Sanitary Sewer Repairs project and authorize final payment to Bob McKiness Excavating & Grading, Inc. of Mason City in the amount of $35,449.36, following the required 30-day waiting period.

Attachments:
WHKS Final Payment Estimate No. 6
Proposed resolution

Jim Collins

Jim Collins, Director of Public Works

Reviewed and Recommend Approval

1412 6th Street SW, P.O. Box 1467
Mason City, IA 50402-1467
Phone: 641.423.8271
Fax: 641.423.8450
Email: masoncity@whks.com
Website: www.whks.com

whks
engineers + planners + land surveyors

November 5, 2026

Mr. Paul Vanous
Water Reclamation Superintendent
City of Mason City
10 First Street NW
Mason City, IA 50401-3224

RE: 2025-26 Sanitary Sewer Repairs
Mason City, Iowa

Dear Paul:

Enclosed is Pay Request No. 6 (FINAL) for work on the above referenced project. We recommend the City accept the project. Please note that the City is required to wait 30 days after project acceptance before making the final payment in the amount of $35,449.36 to:

Bob McKiness Excavating & Grading, Inc.
12 North Taft
Mason City, IA 50401

Please contact us if you have any questions.

Sincerely,

WHKS & CO.

William Angerman, P.E.
Exec. Vice President

WKA/ta :10369.00

CC: Garett McKiness, Bob McKiness Excavating & Grading, Inc
Jim Collins, City of Mason City
Todd Applegate, WHKS & Co

1412 6th Street SW, P.O. Box 1467
Mason City, IA 50402-1467
Phone: 641.423.8271
Fax: 641.423.8450

whks
engineers + planners + land surveyors

FINAL PAYMENT ESTIMATE
FOR CONSTRUCTION WORK COMPLETED

Project: 2025-26 Sanitary Sewer Repairs
Project No.: 10369.00
Location: Mason City, IA
Contractor: Bob McKiness Excavating & Grading, Inc.
Start Date: September 5, 2025

Bid Price: $1,217,476.55
Date: November 5, 2026
Estimate #: Final
% Complete: Complete

Item No.	Description	Contract Quantity	Unit	Unit Price	Quantity Completed Previous Estimates	Quantity Completed This Estimate	Quantity Completed To Date	Total
SECTION 1 - General Items								
1.	Mobilization	1	LS	$75,000.00	1.0		1.00	$75,000.00
2.	Traffic Control	1	LS	$30,000.00	1.0		1.00	$30,000.00
3.	Geotechnical Testing Allowance	1	LS	$2,000.00				
4.	Weekly Status Updates	40	Each	$100.00	9		9	$900.00
	Subtotal Section 1							**$105,900.00**
SECTION 2 - Excavation and Backfill								
5.	Exploratory Excavation	8	Hour	$325.00	8.0		8.0	$2,600.00
6.	Rock Excavation	176	CY	$150.00	51.7		51.7	$7,749.00
7.	Granular Backfill	400	Ton	$25.00	515.4		515.4	$12,886.00
	Subtotal Section 2							**$23,235.00**
SECTION 3 - Water Main								
8.	Water Main, DIP, 6"	80	LF	$100.00	42.2		42.2	$4,217.00
9.	Water Road Box	2	EA	$350.00	2.0		2.0	$700.00
10.	Water Valve 6"	2	EA	$3,000.00				
11.	Water Main Fitting	1,000	LB	$10.00	840.0		840.0	$8,400.00
12.	Water Service, 1" Copper	20	LF	$55.00	13.0		13.0	$715.00
13.	Tap Watermain and install Corp. Stop	5	EA	$500.00	1.0		1.0	$500.00
14.	Polystyrene Insulation Board	10	EA	$150.00				
15.	Temporary Water Service	1	LS	$200.00				
16.	Remove Water Manhole	1	EA	$500.00	3.0		3	$1,500.00
	Subtotal Section 3							**$16,032.00**
SECTION 4 - Storm Sewer								
17.	Storm Sewer Replacement 10"	10	LF	$80.00	5		5	$400.00
18.	Storm Sewer Replacement 12" - 24"	34	LF	$110.00				
19.	Storm Sewer Replacement 36"	6	LF	$200.00				
20.	Remove and Replace Storm Intake	1	EA	$4,500.00				
21.	Connect to Existing Storm Sewer	14	EA	$250.00				
22.	Wattle	20	LF	$3.50				
23.	Erosion Control Matting	200	SY	$3.00				
24.	Inlet Protection	1	LS	$250.00				
	Subtotal Section 4							**$400.00**
SECTION 5 - Sanitary Sewer Reconstruction								
25.	Pipe Replacement 8" - Pressure Rated	436	LF	$550.00	381.1		381.1	$209,605.00
26.	Pipe Replacement 10" - Pressure Rated	10	LF	$600.00	82.5		82.5	$49,500.00
27.	Pipe Replacement 15" - Pressure Rated	36	LF	$700.00	38.8		38.8	$27,125.00
28.	Reconstruct 4" Sanitary Service	84	LF	$75.00	149		149	$11,175.00
29.	Sanitary Service Wyes, for Main Sizes 6"-10"	19	EA	$850.00	24		24	$20,400.00
30.	Sanitary Service Wyes, for Main Sizes 12"-15"	2	EA	$1,200.00	2		2	$2,400.00
31.	Plug Pipe to Abandon	1	EA	$500.00	1		1	$500.00
32.	Remove and Replace Sanitary Manhole	82.8	VF	$1,200.00	90.8		90.8	$108,960.00
33.	Remove and Replace External Drop	1	EA	$4,500.00	2		2	$9,000.00
34.	Raise and Seal Chimney	1	EA	$650.00	1		1	$650.00
35.	Foundation Stone	10	CY	$40.00				
	Subtotal Section 5							**$439,315.00**

SECTION 6 - Sanitary Sewer Rehabilitation								
36.	CIPP Lining - 8"	5,049	LF	$33.25	4988.1		4,988.1	$165,854.33
37.	CIPP Lining - 10"	607	LF	$39.50	1017.0		1,017.0	$40,171.50
38.	CIPP Lining - 15"	1,104	LF	$59.50	1108.8		1,108.8	$65,973.60
39.	CIPP Lining - 18"	206	LF	$123.50	206.4		206.4	$25,490.40
40.	Preliner - 8"	1	EA	$2,000.00				
41.	Service Lateral Reinstatement	131	EA	$75.00	137.0		137.0	$10,275.00
42.	Service Lateral Air Test	131	EA	$525.00	94.0		94.0	$49,350.00
43.	Service Lateral Grout	120	EA	$50.00	94.0		94.0	$4,700.00
44.	Cut Intruding Taps	6	EA	$250.00	3.0		3.0	$750.00
45.	Heavy Cleaning	1,554	LF	$1.95	1065.0		1,065.0	$2,076.75
46.	Root Cutting	1,791	LF	$1.50	1160.0		1,160.0	$1,740.00
47.	Chemical Pressure Grout Joints - Mobilization	1	LS	$3,500.00				
48.	Chemical Pressure Grout Joints - Gallons	50	GAL	$25.00				
49.	Bypass Pumping	1	LS	$5,500.00	1.0		1.0	$5,500.00
50.	Pre-and Post Video	1	LS	$5,000.00	1.0		1.0	$5,000.00
	Subtotal Section 6							**$376,881.58**
SECTION 7 - Pavement and Surface Restoration								
51.	Pavement Removal	1,906	SY	$20.00	1884.0		1884.0	$37,680.00
52.	5' x 5' PCC Boxout	9	EA	$500.00	11.0		11.0	$5,500.00
53.	7" PCC Patch (M-Mix)	1,870	SY	$95.00	1671.2		1671.2	$158,764.95
54.	6" Curb & Gutter	20	LF	$50.00	20.5		20.5	$1,025.00
55.	6" Driveway Apron (M-Mix)	11	SY	$95.00	14.0		14.0	$1,330.95
56.	Remove and Replace 6" PCC Sidewalk	95	SF	$12.00	93.4		93.4	$1,121.28
57.	Seed	200	SY	$4.00	84.4		84.4	$337.76
58.	Clay Borrow (L.V.)	10	CY	$40.00	10.0		10.0	$400.00
59.	Topsoil Borrow (L.V.)	30	CY	$45.00				
60.	Gravel (Alley)	80	TON	$25.00	119.2		119.2	$2,980.50
61.	Scoop and Replant Trees	2	EA	$500.00	1.0		1	$500.00
	Subtotal Section 7							**$209,640.44**
Items Without Quantities & Change Orders								
HMA Surface 1st St SE (Point Repair Map 4)		196	*SY*	*$52.25*	*196.0*		*196*	*$10,241.00*

Total Work Completed	$1,181,645.02
Less Previous Payments	($1,146,195.66)
Net Payment this Estimate	$35,449.36

Agreed to by: _____ President 11-5-26

(Contractor) Title Date

RESOLUTION NO. 26 –

A RESOLUTION ACCEPTING WORK AND ORDERING PAYMENT FOR CONSTRUCTION OF THE "2025-2026 SANITARY SEWER REPAIRS"

WHEREAS, on the 16th day of September, 2025 the City of Mason City, Iowa, awarded and entered into a contract with Bob McKiness Excavating and Grading, Inc. of Mason City, Iowa for construction of the "2025-2026 Sanitary Sewer Repairs", in the City of Mason City, Iowa, as therein described, and

WHEREAS, said contractor has fully completed the construction of said improvements in accordance with the terms and contract and plans and specifications;

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

Section 1: That said project is hereby accepted as having been fully completed in accordance with the said plans, specifications, and contract. The total contract cost of the project payable under said contract is hereby determined to be $1,181,645.02.

PASSED AND APPROVED this 17th day of November, 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

Council Agenda Item 15

The City of Mason City IOWA

DEVELOPMENT SERVICES DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Steven J. Van Steenhuyse, Director of Development Services

Date: October 14, 2026

RE: a) Public Hearing: Creation of the Peninsula Urban Renewal Area;

b) Ordinance establishing a Tax Increment Finance District within the Peninsula URA (1st, 2nd, or FINAL)

Recommendation:

a) Staff recommends approval of the new Peninsula Urban Renewal Area and the Peninsula Urban Renewal Plan.

b) Staff recommends approval of the Ordinance establishing a TIF District for the Peninsula Urban Renewal Area (1st, 2nd, or FINAL).

Review:

Chapter 403 of the Code of Iowa authorizes cities to establish "urban renewal areas" (URAs) within their boundaries and exercise special powers within these areas. Urban renewal powers allow cities to address blight and deterioration and support economic development, business retention, and job creation. Mason City currently has four Urban Renewal Areas (URAs).

The **Mason City Unified URA** is the largest. Established in 2012, it combined four existing URAs originally created in 2001. It encompasses the city's oldest neighborhoods, development areas on the south and west sides, and land used for flood control on the east side.

The **Southside Gateway URA** was established in 2016 to provide urban renewal incentives for the South Industrial Park. In 2023, the Mason City Unified URA was expanded to include all land within the Southside Gateway URA. Consequently, this area lies within both URAs.

The **Downtown Reinvestment URA** was established in 2015 to capture increases in property values within downtown. In 2019, it was expanded to include commercial areas south of downtown along IA Highway 122.

The **Forest Park URA** is the oldest, originally established in 1993. It remained largely inactive until 2023, when it was expanded to include the Downtown Reinvestment URA, portions of the Mason City Unified URA, and additional areas not previously included in a URA. It covers the city's oldest neighborhoods.

Peninsula URA: *Note: After approval of the resolution setting this public hearing, it was discovered that some of the parcels within the proposed URA were split so that parts of those parcels were in the URA and parts were not. By law, a parcel cannot be partially in and partially out of a URA. The map and legal description have been revised so that this condition does not occur.*

The proposed Peninsula Urban Renewal Area lies east of the High Line Trail right-of-way and extends east to the western boundary of East Park, north to the former Croell Redi-Mix site and the Winnebago River, and south to Willow Creek. The area forms a peninsula between eastward bends in the Winnebago River and Willow Creek.

As shown on the attached map, a portion of the Forest Park URA overlaps the proposed Peninsula URA. This overlap benefits the Peninsula area by allowing increases in property valuation within the shared area to contribute to the Forest Park URA's tax increment financing (TIF) revenues.

The proposed area is blighted and would benefit from urban renewal incentives and financing tools. Exhibit B of the Peninsula Urban Renewal Plan describes existing conditions as follows:

> Development within the Peninsula Urban Renewal Area consists of single family homes, duplexes, houses converted to multi-family apartments, warehouse buildings, abandoned grain silos, and small industrial buildings. With few exceptions, housing predates 1960. Most homes are renter occupied. With notable exceptions, most housing needs major repairs and updating. Many lots are unkempt and this area is a locus of nuisance properties and nuisance activities.

The west boundary of the URA is a former railroad right-of-way, now converted to rail trail. Properties adjacent to the former railroad were used for small manufacturing or warehousing. There are several former non-residential lots that are now vacant. A group of abandoned grain silos near the rail ROW on both sides of 4th Street NE are in a deteriorated condition. Most non-residential buildings, which are all nonconforming within the current zoning districts, are used for storage. Those not used for storage contain low-scale manufacturing uses or have been converted for social services. These buildings are poorly cared for; all need exterior maintenance.

A tax increment financing (TIF) district will be established with boundaries matching those of the Peninsula URA. The district's base valuation will be the total property valuation within the area as of January 1, 2025. As property values increase, the additional property tax revenue, known as the "increment," will be available to fund blight elimination and economic development within the URA.

Under the existing TIF framework, incremental property tax revenues otherwise payable to the City, County, and School District are captured for urban renewal purposes. However, property tax reform adopted by the State in the 2025 legislative session removes the school levy from TIF districts created after January 1, 2027. To maximize the benefits available to the Peninsula URA, the URA and TIF district are scheduled for adoption before the end of 2026.

The Peninsula Urban Renewal Plan establishes general objectives, projects, and activities. It identifies one specific project: infrastructure improvements to alleviate blight. These improvements may include water, sanitary sewer, and stormwater drainage systems; streets, curbs, and gutters; sidewalks; street lighting; traffic signals; and related infrastructure. The Plan states, "(T)he Infrastructure Project is intended to alleviate existing Blighted Conditions, prevent the spread of blight and promote redevelopment and economic development in the Urban Renewal Area."

Staff believes the new URA will provide significant benefits to the neighborhood by supporting the redevelopment of blighted properties, new development that takes advantage of views of the Winnebago River and Willow Creek, housing for a range of populations and income levels, and projects that complement the High Line Trail.

Iowa Code requires a public hearing approximately 30 days after the City Council determines that the proposed URA is necessary. The attached resolution sets the public hearing for November 17, 2026. Since this is a new Urban Renewal Area, it must be reviewed by the Planning and Zoning Commission for compatibility with the Comprehensive Plan. The P&Z will consider the plan at its November 10 meeting. Staff will also set a consultation hearing with the County and the School District as required by Iowa Code.

Budget Impact:
Property tax revenue to the City will be based on the URA's January 1, 2025, base valuation, while subsequent increases in property tax revenue will be available for urban renewal purposes. The maximum duration of a URA and its TIF district is 23 years from the date debt is first certified to the County. Although the City will not receive the full benefit of increased property tax revenue during this period, TIF resources will support significant improvements within the area. When the TIF expires, the entire increased property value will contribute to the property tax base.

Council Action Requested:
a) Staff recommends approval of the new Peninsula Urban Renewal Area and the Peninsula Urban Renewal Plan.
b) Staff recommends approval of the Ordinance establishing a TIF District for the Peninsula Urban Renewal Area (1st, 2nd, or FINAL).

Attachments:
1. Peninsula URA Map
2. Peninsula Urban Renewal Plan
3. Proceedings by Dorsey & Whitney, PLC

Steven J. Van Steenhuyse
Director of Development Services

Reviewed and Recommend Approval



PROPOSED URBAN RENEWAL AREA PENINSULA URA

Peninsula

Forest Park

Downtown Reinvestment

Mason City Unified

CITY OF MASON CITY, IOWA

URBAN RENEWAL PLAN
2026 PENINSULA URBAN RENEWAL AREA

November 2026

I. INTRODUCTION

Chapter 403 of the Code of Iowa authorizes cities to establish areas within their boundaries known as "urban renewal areas," and to exercise special powers within these areas. Urban renewal powers were initially provided to cities in order that conditions of blight and of deterioration within cities might be brought under control. Gradually, urban renewal has been found to be a useful tool, as well, for economic development in previously undeveloped areas and for retention of enterprises and jobs in other areas.

In order to facilitate the use of urban renewal for economic development, in 1985, the Iowa General Assembly amended Chapter 403 to authorize City Councils to create "economic development" areas. An economic development urban renewal area may be any area of a city which has been designated by the City Council as an area which is appropriate for commercial, industrial and/or residential housing enterprises and in which the city seeks to encourage further development.

As an additional expression of the role for local governments in private economic development, the General Assembly also enacted Chapter 15A of the Code of Iowa, which declares that economic development is a "public purpose" and authorizes local governments to make grants, loans, guarantees, tax incentives and other financial assistance to private enterprise. The statute defines "economic development" as including public investment involving the creation of new jobs and income or the retention of existing jobs and income that would otherwise be lost.

An investigation has been conducted the results of which indicate that conditions of blight, as described in Section 403.17(5) of the Code of Iowa exist on certain property situated in the City of Mason City, Iowa (the "City"), such property being more particularly described on Exhibit A hereto (the "Property"), as a result of the deterioration of private properties, faulty land use and lot layout conditions, dilapidation and developing failure of public infrastructure and utility connections (the "Blighted Conditions"). The Blighted Conditions are further described on Exhibit B hereto. Furthermore, the City Council has determined that need exists to undertake projects for the promotion of economic development on the Property proposed for inclusion in the urban renewal area.

The process by which a blighted and economic development urban renewal area may be created begins with a finding by the City Council that such an area needs to be established within the city. An urban renewal plan is then prepared for the area, which must be consistent with the city's existing general plan for the development of the city. All other affected taxing entities must be notified and given an opportunity to comment on the plan. The City Council must hold a public hearing on the urban renewal plan, following which, the Council may approve the plan.

This document is intended to serve as the Urban Renewal Plan for the 2026 Peninsula Urban Renewal Area (the "Urban Renewal Area") for the City and will guide the City in alleviating the Blighted Conditions and promoting economic growth through the encouragement of residential, commercial and industrial development in such area as detailed herein. This document is an Urban Renewal Plan within the meaning of Chapter 403 of the Code of Iowa and sets out proposed projects and activities within the Urban Renewal Area.

II. DESCRIPTION OF URBAN RENEWAL AREA

A description of the Property that has been included within the Urban Renewal Area is attached hereto as Exhibit A.

III. URBAN RENEWAL OBJECTIVES

The primary objectives for the development of the Urban Renewal Area are:

1. To contribute to a diversified, well-balanced local economy by creating job opportunities and strengthening the property tax base.

2. To assist in providing land and resources for new and expanded residential development in a manner that is efficient from the standpoint of providing municipal services.

3. To stimulate through public action and commitment, private investment in residential, commercial and industrial development through the use of various federal, state and local incentives, including tax increment financing.

4. To provide municipal infrastructure, services and facilities that enhance possibilities for economic development and community attractiveness to private enterprise and alleviate the Blighted Conditions

5. To undertake projects, both public and private, targeted at the alleviation of the Blighted Conditions.

6. To help finance the cost of streets, water, sanitary sewer, storm sewer, or other public improvements in support of new residential, commercial and industrial development.

7. To provide a more marketable and attractive investment climate.

8. To increase the number of housing units in the City that are safe, attractive and comfortable.

9. To provide public facilities to enhance City services and enhance the economic attractiveness of the community.

10. To alleviate conditions of slum and blight in the Urban Renewal Area.

IV. URBAN RENEWAL PROJECTS AND ACTIVITIES

The following types of activities are examples of the specific actions which may be undertaken by the City within the Urban Renewal Area:

1. Preparation of plans related to the development and implementation of the Urban Renewal Area and specific urban renewal projects.

2. Construction of public improvements and facilities, including streets, public utilities or other facilities in connection with an urban renewal project.

3. Construction of buildings or specific site improvements such as grading and site preparation activities, access roads and parking, railroad spurs, fencing, utility connections, and related activities.

4. Acquisition, preparation and disposition of property for development and/or redevelopment.

5. Making available, as appropriate, financing for development projects, including conventional municipal borrowing and tax increment financing resulting from increased property values in the Urban Renewal Area.

6. Pursuant to state law, provision of direct financial assistance, including grants, loans and tax increment rebate agreements, to private persons engaged in economic development, in such form and subject to such conditions as may be determined by the City Council.

V. SPECIFIC URBAN RENEWAL PROJECTS

The City has determined to undertake the following initiatives in the Urban Renewal Area as economic development urban renewal projects:

Name of Project: Blight Alleviation Infrastructure Project

Date of Council Approval of Project: November 17, 2026

Description of Project and Project Site: The Blight Alleviation Infrastructure Project (the "Infrastructure Project") will consist of the construction, reconstruction, repair and improvement of public infrastructure on the Property (as defined in Section II above), including water, sanitary sewer and storm water drainage system, streets, curb and gutter, sidewalks, street lighting, traffic signals and related improvements. The Infrastructure Project is intended to alleviate existing Blighted Conditions, prevent the spread of blight and promote redevelopment and economic development in the Urban Renewal Area.

Description of Properties to be Acquired in Connection with Project: The City will acquire certain easement territory and rights-of-way as are necessary to successfully undertake the Infrastructure Project.

Description of Use of TIF for the Project: It is anticipated that the City will pay for the Infrastructure Project with borrowed funds and/or the proceeds of internal advances of City funds on hand. In any case, the City's obligations (the "Obligations") will be repaid with incremental property tax revenues derived from the Urban Renewal Area. It is anticipated that the City's use of incremental property tax revenues for the Infrastructure Project will not exceed $5,000,000, plus any interest expense incurred by the City on the Obligations.

VI. LAND USE PLAN AND PROPOSED DEVELOPMENT

The City has adopted a general plan for development of the City which guides the establishment of commercial, residential and industrial land uses throughout the incorporated area. Land use in the Urban Renewal Area will be carried out in a manner that will maintain consistency with the Comprehensive Land Use Plan.

VII. TAX INCREMENT FINANCING

In order to assist in the development or retention of private enterprises, the City may be requested to acquire land, construct public improvements or provide economic development loans, grants or other tax incentives for the benefit of private enterprises in order to enhance the value of property in the Urban Renewal Area. As part of the Urban Renewal Area, the City will adopt an ordinance to create a tax increment district (the "TIF District"), within which the property taxes eventually paid by new private development may be used to pay costs of urban renewal projects for these types of activities, including reimbursing the City or paying debt service on obligations issued by the City. The use of these tax revenues is known as tax increment financing ("TIF").

Depending upon the date upon which the TIF District is legally established and the date on which debt is initially certified within the TIF District, an original taxable valuation is established for the property within the TIF District, which is known as the "base valuation." The "base valuation" is the assessed value of the taxable property in the TIF District as of January 1 of the calendar year preceding the calendar year in which the City first certifies the amount of any debt payable from TIF revenues to be generated within that TIF District. When the value of the property inside the TIF District increases by virtue of new construction or any other reason, the difference between the base valuation and the new property value is the "tax increment" or "incremental value."

Procedurally, after tax increment debt has been incurred for the financing of improvements within the TIF District or for the payment of economic development incentives to private entities, property taxes levied by all local jurisdictions (city, county, school, area college) against the incremental value, with the exception of taxes levied to repay current or future debt incurred by local jurisdictions and the school district instructional support and physical plant and equipment levies, are allocated by state law to the City's tax increment fund rather than to each local jurisdiction. These new tax dollars are then used to pay principal and interest on any tax increment debt incurred or to pay the costs of projects in the Urban Renewal Area.

VIII. EFFECTIVE PERIOD

This Urban Renewal Plan will become effective upon its adoption by the City Council and will remain in effect until it is repealed by the City Council. The collection of incremental property taxes in the Urban Renewal Area will continue for the maximum number of years authorized by Chapter 403 of the Code of Iowa unless otherwise determined by action of the City Council.

IX. PLAN AMENDMENTS

This Urban Renewal Plan may be amended in accordance with the procedures set forth in Chapter 403 of the Code of Iowa to, for example, change the project boundaries, modify urban renewal objectives or activities, or to carry out any other purposes consistent with Chapter 403 of the Code of Iowa.

X. FINANCIAL INFORMATION

CITY DEBT INFORMATION

1. Current constitutional debt limit:	$140,142,287
2. Outstanding general obligation debt:	$ 59,965,000
3. Proposed amount of TIF debt to be incurred*:	$ 5,000,000

*Some or all of the debt incurred hereunder may be subject to annual appropriation by the City Council.

EXHIBIT A
LEGAL DESCRIPTION
2026 PENINSULA URBAN RENEWAL AREA

Beginning at the north right-of-way (ROW) line of 4th Street NE where it intersects the west line of the former Union Pacific Railroad (UPRR) ROW, now owned by the City of Mason City and developed as a trail (the UPRR/City Trail), located in the SW quarter of Section 3, Township 96. Range 20, west of the Fifth Principal Meridian, in Mason City, Iowa; thence south to the centerline of 4th Street NE; thence east along said centerline approximately 25 feet to a point that is the northwest corner of Parcel 071050100600, as described in the Quit Claim Deed recorded as Document 2019-934 in the Recorders office of Cerro Gordo County, Iowa; thence east along the north line of said Parcel 071050100600 to its northeast corner; thence southeasterly along the east line of said Parcel 071050100600 to its southeast corner, which point is on the north line of the 3rd Street NE ROW; thence west along said north line of the 3rd Street NE ROW to its intersection with the east line of the UPRR/City Trail ROW;; thence southeasterly along said east Line of the UPRR/City Trail ROW to its intersection of the west Line of the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence north along the west line of said Auditor's Plat of Lot 13 to the center of Willow Creek; thence easterly along the center of Willow Creek to the west line of Lot 4 in the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence south along said west line of Lot 4 to the southwest corner of said Lot 4; thence northeasterly along the south line of said Lot 4 to the center of Willow Creek; thence easterly and northerly along the center of Willow Creek to the east line of Lot B in the Hampshire Court Addition to Mason City; thence north along the east line of said Lot B to its northeast corner, which point is also the southeast corner of M. J. Curtis' Subdivision of Lot 1 in the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City, Iowa; thence north along the east line of said M. J. Curtis' Subdivision to its intersection with the south ROW line of 4th Street NE; thence north to the north ROW line of 4th Street NE; thence west along said north ROW line of 4th Street NE to the east ROW line of North Carolina Avenue; thence north along said east ROW line of North Carolina Avenue to the center of the Winnebago River; thence west to the southeast corner of Marston's 1st Addition to Mason City, Iowa; thence westerly and northerly along the west line of said Marston's 1st Addition, which line approximates the center of the Winnebago River, to its northwest corner, which point is on the east line of Parcel 70337800100; thence northerly along said east line of Parcel 070337800100, to its northeast corner; thence west long the north line of said Parcel 070337800100 to its northwest corner, which point is also the northeast corner of Parcel 070337700100; thence west along the north line of said Parcel 070337700100 to the southeast corner of the Beck Walker 1st Addition to Mason City, Iowa; thence west along the south line of said Beck Walker 1st Addition to its southwest corner, ; thence west to the east line of the UPRR/City Trail ROW, which point is the northeast corner of Parcel 070350100400 as described above; thence southwest and west along the north line of said Parcel 070350100400 to its northwest corner, which point is also along the west line of said UPRR/City Trail ROW; thence southerly and easterly along said west line of the UPRR/City Trail ROW to the Point of Beginning.

EXHIBIT B
DESCRIPTION OF BLIGHTED CONDITIONS

Development within the Peninsula Urban Renewal Area consists of single family homes, duplexes, houses converted to multi-family apartments, warehouse buildings, abandoned grain silos, and small industrial buildings. With few exceptions, housing predates 1960. Most homes are renter occupied. With notable exceptions, most housing needs major repairs and updating. Many lots are unkempt and this area is a locus of nuisance properties and nuisance activities.

The west boundary of the URA is a former railroad right-of-way, now converted to rail trail. Properties adjacent to the former railroad were used for small manufacturing or warehousing. There are several former non-residential lots that are now vacant. A group of abandoned grain silos near the rail ROW on both sides of 4th Street NE are in a deteriorated condition. Most non-residential buildings, which are all nonconforming within the current zoning districts, are used for storage. Those not used for storage contain low-scale manufacturing uses or have been converted for social services. These buildings are poorly cared for; all need exterior maintenance.

RESOLUTION NO. 26 -

A RESOLUTION TO DECLARE NECESSITY AND ESTABLISH AN URBAN RENEWAL AREA, PURSUANT TO SECTION 403.4 OF THE CODE OF IOWA AND TO APPROVE URBAN RENEWAL PLAN AND PROJECTS FOR THE 2026 PENINSULA URBAN RENEWAL AREA

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa cities by Chapter 403 of the Code of Iowa, the "Urban Renewal Law," a municipality must adopt a resolution finding that one or more slums, blighted or economic development areas exist in the municipality and that the development of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the municipality; and

WHEREAS, it has been proposed by the City Council of the City of Mason City, Iowa, (the "City") that the 2026 Peninsula Urban Renewal Area (the "Urban Renewal Area") be established on the property (the "Property") described on Exhibit A to this Resolution; and

WHEREAS, the proposal demonstrates that sufficient need exists to warrant finding the Urban Renewal Area to be an economic development and blighted area; and

WHEREAS, a proposed urban renewal plan (the "Plan") has been prepared for the governance of projects and initiatives to be undertaken in the Urban Renewal Area and which authorizes an initial urban renewal project to be undertaken therein consisting of using tax increment financing to pay the costs of undertaking the construction, reconstruction, repair and improvement of public infrastructure, including water, sanitary sewer, storm water drainage system, streets, curb and gutter, sidewalks, street lighting, traffic signals and related improvements, to alleviate blighted conditions, promote redevelopment of the Urban Renewal Area, enhance property values and encourage future economic development; and

WHEREAS, notice of a public hearing by the City Council on the question of establishing the Property as an urban renewal area and on the Plan and project for the Urban Renewal Area was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the City Council has conducted said hearing on November 17, 2026; and

WHEREAS, the Plan was submitted to and commented on by the Planning and Zoning Commission of the City; and

WHEREAS, copies of the Plan, notice of public hearing and notice of a consultation meeting with respect to the urban renewal plan were mailed to Cerro Gordo County and the Mason City Community School District; the consultation meeting was held on September 9, 2026; and responses to any comments or recommendations received following the consultation meeting were made as required by law;

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

Section 1. An economic development and blighted area as defined in Chapter 403 of the Code of Iowa is found to exist on the Property.

Section 2. The Property is hereby declared to be an urban renewal area, in conformance with the requirements of Chapter 403 of the Code of Iowa and is hereby designated the 2026 Peninsula Urban Renewal Area.

Section 3. The development of the Property is necessary in the interest of the public health, safety or welfare of the residents of the City.

Section 4. It is hereby determined by this City Council as follows:

A. The Plan conforms to the general plan of the municipality as a whole; and

B. Proposed economic development projects in the Urban Renewal Area are necessary and appropriate to facilitate the proper growth and development of the City in accordance with sound planning standards and local community objectives; and

C. Proposed blight alleviation and prevention projects described in the Plan are necessary to restore the property situated in the Urban Renewal Area to its highest and best use and to prevent the spread of blighted conditions in the Urban Renewal Area; and

D. It is not anticipated that families will be displaced as a result of the City's undertakings under the Plan. Should such issues arise with future projects, then the City will ensure that a feasible method exists to carry out any relocations without undue hardship to the displaced and into safe, decent, affordable and sanitary housing.

Section 5. The Plan for the Urban Renewal Area is made a part hereof and is hereby in all respects approved in the form presented to this City Council, and the proposed projects described in the Plan are hereby in all respects approved.

Section 6. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict.

Passed and approved November 17, 2026.

_____
Mayor

Attest:

_____
City Clerk

EXHIBIT A
LEGAL DESCRIPTION
2026 PENINSULA URBAN RENEWAL AREA

Beginning at the north right-of-way (ROW) line of 4th Street NE where it intersects the west line of the former Union Pacific Railroad (UPRR) ROW, now owned by the City of Mason City and developed as a trail (the UPRR/City Trail), located in the SW quarter of Section 3, Township 96. Range 20, west of the Fifth Principal Meridian, in Mason City, Iowa; thence south to the centerline of 4th Street NE; thence east along said centerline approximately 25 feet to a point that is the northwest corner of Parcel 071050100600, as described in the Quit Claim Deed recorded as Document 2019-934 in the Recorders office of Cerro Gordo County, Iowa; thence east along the north line of said Parcel 071050100600 to its northeast corner; thence southeasterly along the east line of said Parcel 071050100600 to point on the south line of the 3rd Street NE ROW; thence west along said south line of the 3rd Street NE ROW to its intersection with the east line of the UPRR/City Trail ROW;; thence southeasterly along said east Line of the UPRR/City Trail ROW to its intersection of the west Line of the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence north along the west line of said Auditor's Plat of Lot 13 to the center of Willow Creek; thence easterly along the center of Willow Creek to the west line of Lot 4 in the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence south along said west line of Lot 4 to the southwest corner of said Lot 4; thence northeasterly along the south line of said Lot 4 to the center of Willow Creek; thence easterly and northerly along the center of Willow Creek to the east line of Lot B in the Hampshire Court Addition to Mason City; thence north along the east line of said Lot B to its northeast corner, which point is also the southeast corner of M. J. Curtis' Subdivision of Lot 1 in the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City, Iowa; thence north along the east line of said M. J. Curtis' Subdivision to its intersection with the south ROW line of 4th Street NE; thence north to the north ROW line of 4th Street NE; thence west along said north ROW line of 4th Street NE to the east ROW line of North Carolina Avenue; thence north along said east ROW line of North Carolina Avenue to the center of the Winnebago River; thence west to the southeast corner of Marston's 1st Addition to Mason City, Iowa; thence westerly and northerly along the west line of said Marston's 1st Addition, which line approximates the center of the Winnebago River, to its northwest corner, which point is on the east line of Parcel 70337800100; thence northerly along said east line of Parcel 070337800100, to its northeast corner; thence west long the north line of said Parcel 070337800100 to its northwest corner, which point is also the northeast corner of Parcel 070337700100; thence west along the north line of said Parcel 070337700100 to the southeast corner of the Beck Walker 1st Addition to Mason City, Iowa; thence west along the south line of said Beck Walker 1st Addition to its southwest corner, ; thence west to the east line of the UPRR/City Trail ROW, which point is the northeast corner of Parcel 070350100400 as described above; thence southwest and west along the north line of said Parcel 070350100400 to its northwest corner, which point is also along the west line of said UPRR/City Trail ROW; thence southerly and easterly along said west line of the UPRR/City Trail ROW to the Point of Beginning.

CITY OF MASON CITY, IOWA

URBAN RENEWAL PLAN
2026 PENINSULA URBAN RENEWAL AREA

November, 2026

I. INTRODUCTION

Chapter 403 of the Code of Iowa authorizes cities to establish areas within their boundaries known as "urban renewal areas," and to exercise special powers within these areas. Urban renewal powers were initially provided to cities in order that conditions of blight and of deterioration within cities might be brought under control. Gradually, urban renewal has been found to be a useful tool, as well, for economic development in previously undeveloped areas and for retention of enterprises and jobs in other areas.

In order to facilitate the use of urban renewal for economic development, in 1985, the Iowa General Assembly amended Chapter 403 to authorize City Councils to create "economic development" areas. An economic development urban renewal area may be any area of a city which has been designated by the City Council as an area which is appropriate for commercial, industrial and/or residential housing enterprises and in which the city seeks to encourage further development.

As an additional expression of the role for local governments in private economic development, the General Assembly also enacted Chapter 15A of the Code of Iowa, which declares that economic development is a "public purpose" and authorizes local governments to make grants, loans, guarantees, tax incentives and other financial assistance to private enterprise. The statute defines "economic development" as including public investment involving the creation of new jobs and income or the retention of existing jobs and income that would otherwise be lost.

An investigation has been conducted the results of which indicate that conditions of blight, as described in Section 403.17(5) of the Code of Iowa exist on certain property situated in the City of Mason City, Iowa (the "City"), such property being more particularly described on Exhibit A hereto (the "Property"), as a result of the deterioration of private properties, faulty land use and lot layout conditions, dilapidation and developing failure of public infrastructure and utility connections (the "Blighted Conditions"). The Blighted Conditions are further described on Exhibit B hereto. Furthermore, the City Council has determined that need exists to undertake projects for the promotion of economic development on the Property proposed for inclusion in the urban renewal area.

The process by which a blighted and economic development urban renewal area may be created begins with a finding by the City Council that such an area needs to be established within the city. An urban renewal plan is then prepared for the area, which must be consistent with the city's existing general plan for the development of the city. All other affected taxing entities must be notified and given an opportunity to comment on the plan. The City Council must hold a public hearing on the urban renewal plan, following which, the Council may approve the plan.

This document is intended to serve as the Urban Renewal Plan for the 2026 Peninsula Urban Renewal Area (the "Urban Renewal Area") for the City and will guide the City in alleviating the Blighted Conditions and promoting economic growth through the encouragement of residential, commercial and industrial development in such area as detailed herein. This document is an Urban Renewal Plan within the meaning of Chapter 403 of the Code of Iowa and sets out proposed projects and activities within the Urban Renewal Area.

II. DESCRIPTION OF URBAN RENEWAL AREA

A description of the Property that has been included within the Urban Renewal Area is attached hereto as Exhibit A.

III. URBAN RENEWAL OBJECTIVES

The primary objectives for the development of the Urban Renewal Area are:

1. To contribute to a diversified, well-balanced local economy by creating job opportunities and strengthening the property tax base.

2. To assist in providing land and resources for new and expanded residential development in a manner that is efficient from the standpoint of providing municipal services.

3. To stimulate through public action and commitment, private investment in residential, commercial and industrial development through the use of various federal, state and local incentives, including tax increment financing.

4. To provide municipal infrastructure, services and facilities that enhance possibilities for economic development and community attractiveness to private enterprise and alleviate the Blighted Conditions

5. To undertake projects, both public and private, targeted at the alleviation of the Blighted Conditions.

6. To help finance the cost of streets, water, sanitary sewer, storm sewer, or other public improvements in support of new residential, commercial and industrial development.

7. To provide a more marketable and attractive investment climate.

8. To increase the number of housing units in the City that are safe, attractive and comfortable.

9. To provide public facilities to enhance City services and enhance the economic attractiveness of the community.

10. To alleviate conditions of slum and blight in the Urban Renewal Area.

IV. URBAN RENEWAL PROJECTS AND ACTIVITIES

The following types of activities are examples of the specific actions which may be undertaken by the City within the Urban Renewal Area:

1. Preparation of plans related to the development and implementation of the Urban Renewal Area and specific urban renewal projects.

2. Construction of public improvements and facilities, including streets, public utilities or other facilities in connection with an urban renewal project.

3. Construction of buildings or specific site improvements such as grading and site preparation activities, access roads and parking, railroad spurs, fencing, utility connections, and related activities.

4. Acquisition, preparation and disposition of property for development and/or redevelopment.

5. Making available, as appropriate, financing for development projects, including conventional municipal borrowing and tax increment financing resulting from increased property values in the Urban Renewal Area.

6. Pursuant to state law, provision of direct financial assistance, including grants, loans and tax increment rebate agreements, to private persons engaged in economic development, in such form and subject to such conditions as may be determined by the City Council.

V. SPECIFIC URBAN RENEWAL PROJECTS

The City has determined to undertake the following initiatives in the Urban Renewal Area as economic development urban renewal projects:

Name of Project: Blight Alleviation Infrastructure Project

Date of Council Approval of Project: November 17, 2026

Description of Project and Project Site: The Blight Alleviation Infrastructure Project (the "Infrastructure Project") will consist of the construction, reconstruction, repair and improvement of public infrastructure on the Property (as defined in Section II above), including water, sanitary sewer and storm water drainage system, streets, curb and gutter, sidewalks, street lighting, traffic signals and related improvements. The Infrastructure Project is intended to alleviate existing Blighted Conditions, prevent the spread of blight and promote redevelopment and economic development in the Urban Renewal Area.

Description of Properties to be Acquired in Connection with Project: The City will acquire certain easement territory and rights-of-way as are necessary to successfully undertake the Infrastructure Project.

Description of Use of TIF for the Project: It is anticipated that the City will pay for the Infrastructure Project with borrowed funds and/or the proceeds of internal advances of City funds on hand. In any case, the City's obligations (the "Obligations") will be repaid with incremental property tax revenues derived from the Urban Renewal Area. It is anticipated that the City's use of incremental property tax revenues for the Infrastructure Project will not exceed $5,000,000, plus any interest expense incurred by the City on the Obligations.

VI. LAND USE PLAN AND PROPOSED DEVELOPMENT

The City has adopted a general plan for development of the City which guides the establishment of commercial, residential and industrial land uses throughout the incorporated area. Land use in the Urban Renewal Area will be carried out in a manner that will maintain consistency with the Comprehensive Land Use Plan.

VII. TAX INCREMENT FINANCING

In order to assist in the development or retention of private enterprises, the City may be requested to acquire land, construct public improvements or provide economic development loans, grants or other tax incentives for the benefit of private enterprises in order to enhance the value of property in the Urban Renewal Area. As part of the Urban Renewal Area, the City will adopt an ordinance to create a tax increment district (the "TIF District"), within which the property taxes eventually paid by new private development may be used to pay costs of urban renewal projects for these types of activities, including reimbursing the City or paying debt service on obligations issued by the City. The use of these tax revenues is known as tax increment financing ("TIF").

Depending upon the date upon which the TIF District is legally established and the date on which debt is initially certified within the TIF District, an original taxable valuation is established for the property within the TIF District, which is known as the "base valuation." The "base valuation" is the assessed value of the taxable property in the TIF District as of January 1 of the calendar year preceding the calendar year in which the City first certifies the amount of any debt payable from TIF revenues to be generated within that TIF District. When the value of the property inside the TIF District increases by virtue of new construction or any other reason, the difference between the base valuation and the new property value is the "tax increment" or "incremental value."

Procedurally, after tax increment debt has been incurred for the financing of improvements within the TIF District or for the payment of economic development incentives to private entities, property taxes levied by all local jurisdictions (city, county, school, area college) against the incremental value, with the exception of taxes levied to repay current or future debt incurred by local jurisdictions and the school district instructional support and physical plant and equipment levies, are allocated by state law to the City's tax increment fund rather than to each

local jurisdiction. These new tax dollars are then used to pay principal and interest on any tax increment debt incurred or to pay the costs of projects in the Urban Renewal Area.

VIII. EFFECTIVE PERIOD

This Urban Renewal Plan will become effective upon its adoption by the City Council and will remain in effect until it is repealed by the City Council. The collection of incremental property taxes in the Urban Renewal Area will continue for the maximum number of years authorized by Chapter 403 of the Code of Iowa unless otherwise determined by action of the City Council.

IX. PLAN AMENDMENTS

This Urban Renewal Plan may be amended in accordance with the procedures set forth in Chapter 403 of the Code of Iowa to, for example, change the project boundaries, modify urban renewal objectives or activities, or to carry out any other purposes consistent with Chapter 403 of the Code of Iowa.

X. FINANCIAL INFORMATION

CITY DEBT INFORMATION

1. Current constitutional debt limit:	$140,142,287
2. Outstanding general obligation debt:	$ 59,965,000
3. Proposed amount of TIF debt to be incurred*:	$ 5,000,000

*Some or all of the debt incurred hereunder may be subject to annual appropriation by the City Council.

EXHIBIT A
LEGAL DESCRIPTION
2026 PENINSULA URBAN RENEWAL AREA

Beginning at the north right-of-way (ROW) line of 4th Street NE where it intersects the west line of the former Union Pacific Railroad (UPRR) ROW, now owned by the City of Mason City and developed as a trail (the UPRR/City Trail), located in the SW quarter of Section 3, Township 96. Range 20, west of the Fifth Principal Meridian, in Mason City, Iowa; thence south to the centerline of 4th Street NE; thence east along said centerline approximately 25 feet to a point that is the northwest corner of Parcel 071050100600, as described in the Quit Claim Deed recorded as Document 2019-934 in the Recorders office of Cerro Gordo County, Iowa; thence east along the north line of said Parcel 071050100600 to its northeast corner; thence southeasterly along the east line of said Parcel 071050100600 to point on the south line of the 3rd Street NE ROW; thence west along said south line of the 3rd Street NE ROW to its intersection with the east line of the UPRR/City Trail ROW;; thence southeasterly along said east Line of the UPRR/City Trail ROW to its intersection of the west Line of the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence north along the west line of said Auditor's Plat of Lot 13 to the center of Willow Creek; thence easterly along the center of Willow Creek to the west line of Lot 4 in the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence south along said west line of Lot 4 to the southwest corner of said Lot 4; thence northeasterly along the south line of said Lot 4 to the center of Willow Creek; thence easterly and northerly along the center of Willow Creek to the east line of Lot B in the Hampshire Court Addition to Mason City; thence north along the east line of said Lot B to its northeast corner, which point is also the southeast corner of M. J. Curtis' Subdivision of Lot 1 in the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City, Iowa; thence north along the east line of said M. J. Curtis' Subdivision to its intersection with the south ROW line of 4th Street NE; thence north to the north ROW line of 4th Street NE; thence west along said north ROW line of 4th Street NE to the east ROW line of North Carolina Avenue; thence north along said east ROW line of North Carolina Avenue to the center of the Winnebago River; thence west to the southeast corner of Marston's 1st Addition to Mason City, Iowa; thence westerly and northerly along the west line of said Marston's 1st Addition, which line approximates the center of the Winnebago River, to its northwest corner, which point is on the east line of Parcel 70337800100; thence northerly along said east line of Parcel 070337800100, to its northeast corner; thence west long the north line of said Parcel 070337800100 to its northwest corner, which point is also the northeast corner of Parcel 070337700100; thence west along the north line of said Parcel 070337700100 to the southeast corner of the Beck Walker 1st Addition to Mason City, Iowa; thence west along the south line of said Beck Walker 1st Addition to its southwest corner, ; thence west to the east line of the UPRR/City Trail ROW, which point is the northeast corner of Parcel 070350100400 as described above; thence southwest and west along the north line of said Parcel 070350100400 to its northwest corner, which point is also along the west line of said UPRR/City Trail ROW; thence southerly and easterly along said west line of the UPRR/City Trail ROW to the Point of Beginning.

EXHIBIT B
DESCRIPTION OF BLIGHTED CONDITIONS

Development within the Peninsula Urban Renewal Area consists of single family homes, duplexes, houses converted to multi-family apartments, warehouse buildings, abandoned grain silos, and small industrial buildings. With few exceptions, housing predates 1960. Most homes are renter occupied. With notable exceptions, most housing needs major repairs and updating. Many lots are unkempt and this area is a locus of nuisance properties and nuisance activities.

The west boundary of the URA is a former railroad right-of-way, now converted to rail trail. Properties adjacent to the former railroad were used for small manufacturing or warehousing. There are several former non-residential lots that are now vacant. A group of abandoned grain silos near the rail ROW on both sides of 4th Street NE are in a deteriorated condition. Most non-residential buildings, which are all nonconforming within the current zoning districts, are used for storage. Those not used for storage contain low-scale manufacturing uses or have been converted for social services. These buildings are poorly cared for; all need exterior maintenance.

ORDINANCE NO. 26 -

AN ORDINANCE PROVIDING FOR THE DIVISION OF TAXES LEVIED ON TAXABLE PROPERTY IN THE 2026 PENINSULA URBAN RENEWAL AREA, PURSUANT TO SECTION 403.19 OF THE CODE OF IOWA

BE IT ENACTED by the members of the City Council of the City of Mason City, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on the taxable property in the 2026 Peninsula Urban Renewal Area, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by the City to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

"City" shall mean the City of Mason City, Iowa.

"County" shall mean Cerro Gordo County, Iowa.

"Urban Renewal Area" shall mean certain taxable real property situated in the 2026 Peninsula Urban Renewal Area, the boundaries of which are set out below, such property having been identified in the Urban Renewal Plan approved by the City Council by resolution adopted on November 17, 2026:

Beginning at the north right-of-way (ROW) line of 4th Street NE where it intersects the west line of the former Union Pacific Railroad (UPRR) ROW, now owned by the City of Mason City and developed as a trail (the UPRR/City Trail), located in the SW quarter of Section 3, Township 96. Range 20, west of the Fifth Principal Meridian, in Mason City, Iowa; thence south to the centerline of 4th Street NE; thence east along said centerline approximately 25 feet to a point that is the northwest corner of Parcel 071050100600, as described in the Quit Claim Deed recorded as Document 2019-934 in the Recorders office of Cerro Gordo County, Iowa; thence east along the north line of said Parcel 071050100600 to its northeast corner; thence southeasterly along the east line of said Parcel 071050100600 to point on the south line of the 3rd Street NE ROW; thence west along said south line of the 3rd Street NE ROW to its intersection with the east line of the UPRR/City Trail ROW;; thence southeasterly along said east Line of the UPRR/City Trail ROW to its intersection of the west Line of the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence north along the west line of said Auditor's Plat of Lot 13 to the center of Willow Creek; thence easterly along the center of Willow Creek to the west line of Lot 4 in the Auditor's Plat of Lot 13 in the Auditor's Plat of the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City Iowa; thence south along said west line of Lot 4 to the southwest corner of said Lot 4; thence northeasterly along the south line of said Lot 4 to the center of Willow Creek; thence easterly and northerly along the center of Willow Creek to the east line of Lot B in the Hampshire Court Addition to Mason City; thence north along the east line of said Lot B to its northeast corner, which point is

also the southeast corner of M. J. Curtis' Subdivision of Lot 1 in the NW ¼ of the NE ¼ in Section 10, Township 96 north, Range 20, west of the 5th Principal Meridian in Mason City, Iowa; thence north along the east line of said M. J. Curtis' Subdivision to its intersection with the south ROW line of 4th Street NE; thence north to the north ROW line of 4th Street NE; thence west along said north ROW line of 4th Street NE to the east ROW line of North Carolina Avenue; thence north along said east ROW line of North Carolina Avenue to the center of the Winnebago River; thence west to the southeast corner of Marston's 1st Addition to Mason City, Iowa; thence westerly and northerly along the west line of said Marston's 1st Addition, which line approximates the center of the Winnebago River, to its northwest corner, which point is on the east line of Parcel 70337800100; thence northerly along said east line of Parcel 070337800100, to its northeast corner; thence west long the north line of said Parcel 070337800100 to its northwest corner, which point is also the northeast corner of Parcel 070337700100; thence west along the north line of said Parcel 070337700100 to the southeast corner of the Beck Walker 1st Addition to Mason City, Iowa; thence west along the south line of said Beck Walker 1st Addition to its southwest corner, ; thence west to the east line of the UPRR/City Trail ROW, which point is the northeast corner of Parcel 070350100400 as described above; thence southwest and west along the north line of said Parcel 070350100400 to its northwest corner, which point is also along the west line of said UPRR/City Trail ROW; thence southerly and easterly along said west line of the UPRR/City Trail ROW to the Point of Beginning.

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the Urban Renewal Area. After the effective date of this ordinance, the taxes levied on the taxable property in the Urban Renewal Area each year by and for the benefit of the State of Iowa, the City, the County and any school district or other taxing district in which the Urban Renewal Area is located, shall be divided as follows:

(a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the Urban Renewal Area, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the City certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the Urban Renewal Area on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the Urban Renewal Area to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

(b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the City to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the City to finance or refinance, in whole or in part, projects in the Urban Renewal Area, except

that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, taxes for the instructional support levy program of a school district imposed pursuant to Section 257.19 of the Code of Iowa, and taxes for the payment of bonds and interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the Urban Renewal Area exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the Urban Renewal Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the City for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the City to finance or refinance in whole or in part projects in the Urban Renewal Area.

(d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the City Council of the City of Mason City, Iowa, on December 15, 2026.

_____
Mayor

Attest:

_____
City Clerk

Council Agenda Item 16

The City of Mason City IOWA

PUBLIC WORKS DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Jim Collins, Director of Public Works
Date:	November 17, 2026
RE:	Ordinance Amending Section 4-2C-2, Collection by the City

Recommendation:
Staff recommends approval of an ordinance amending Section 4-2C-2, "Collection by City," to provide that applicable Cart Smart administrative fees and charges shall be set by resolution of the City Council. (2nd or Final)

Review:
The proposed amendment adds a new subsection E to Section 4-2C-2, "Collection by City," authorizing the City Council to establish applicable administrative fees and charges for refuse and recycling collection by resolution. These include charges for damaged City-issued carts, recycling violations, and return trips for collection service.
The proposed administrative fees presented for Council consideration are a $100 damaged cart fee, a $100 recycling fine, and a $25 return trip charge. The amounts would be established separately by Council resolution and included in the City's Master Schedule of Fees. Adoption of this ordinance alone would not establish those dollar amounts.

Budget Impact:
The text amendment itself has no direct budget impact. Any revenue will depend on fees subsequently adopted by Council resolution and the number of charges assessed

Council Action Requested:
Staff respectfully requests approval of the ordinance amending Section 4-2C-2 to authorize applicable Cart Smart administrative fees and charges to be set by resolution of the City Council. (2nd, or Final)

Attachments:
Proposed Text Amendment to Section 4-2C-2.

Jim Collins

Jim Collins, Director of Public Works



Reviewed and Recommend Approval

ORDINANCE NO. 26 -

AN ORDINANCE AMENDING THE CITY CODE OF THE CITY OF MASON CITY, IOWA, TITLE 4: HEALTH AND SANITATION, CHAPTER 2: GARBAGE, REFUSE, RECYCLABLES AND YARD WASTE, ARTICLE C: SOLID WASTES SECTION 2: COLLECTION BY CITY TO ADD A NEW PARAGRAPH E ENTITLED ADMINISTRATIVE FEES AND CHARGES

BE IT ORDAINED by the City Council of the City of Mason City, Iowa:

Section 1: That the City Code of the City of Mason City, Iowa, should be and the same is hereby amended by adding a new Paragraph E entitled Administrative Fees and Charges to Title 4: Health and Sanitation, Chapter 2: Garbage, Refuse, Recyclables and Yard Waste, Article C: Solid Wastes Section 2: Collection by City as follows:

TITLE 4
CHAPTER 2
GARBAGE, REFUSE, RECYCLABLES AND YARD WASTE
ARTICLE C. SOLID WASTES

4-2C-2: COLLECTION BY CITY:

E. Administrative Fees And Charges: Applicable fees and charges associated with the administration of the City's refuse and recycling collection program, including charges for damaged City-issued carts, recycling violations, and return trips for collection service, shall be set by resolution of the City Council.

Section 2: That all ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

Section 3: If any section, provision, or part of this Ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole, or any section thereof, or part thereof, not adjudged invalid or unconstitutional.

Section 4: This ordinance shall be in full force and effect upon its final passage, approval and publication as required by law.

PASSED AND APPROVED this day of , 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

First Consideration: November 3, 2026
Second Consideration: November 17, 2026
Third Consideration:

Council Agenda Item 17

The City of Mason City IOWA

DEVELOPMENT SERVICES DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Steven J. Van Steenhuyse, Director of Development Services
Date:	November 10, 2026
RE:	Amendment 14 to the Mason City Unified Urban Renewal Plan: Ordinance Expanding the Tax Increment Finance District (2nd or FINAL)

Recommendation:

Staff respectfully recommends that the City Council approve the ordinance expanding the Mason City Unified Tax Increment Finance (TIF) District per Amendment 14 to the Mason City Urban Renewal District (2nd or FINAL).

Review:

The City Council held a public hearing to consider Amendment 14 to the Mason City Urban Renewal Plan on November 3. The Council approved Amendment 14 after closing the public hearing. The Council also approved the ordinance expanding the Tax Increment Finance District on first consideration.

Amendment #14: Amendment 14 adds two areas to the Mason City Unified URA. The Mason City Unified TIF District is expanded to include areas added in Amendment 14.

The Southwest Housing Focus Area consists of the land planned for a new apartment building by Legacy at the 19, LLC, located south of 19th Street SW and between the Fairways and South Central Heights neighborhoods. The Briarstone area is that portion of the vacant land east of South Taft Avenue and south of the Briarstone neighborhood. The area adjacent to South Taft Avenue is already in the Mason City Unified URA; the amendment extends the URA to the east to include land proposed to be developed in the new Briarstone 3rd Addition.

Adding these areas allows for urban renewal incentives and funding to be used within them. In addition, adding the Southwest Housing Focus Area will allow the Urban Revitalization Plan to be amended to make the Legacy project (now called "The Tradition") eligible for a 10-year, 100% tax abatement under the Urban Revitalization Program.

Budget Impact:

There is no impact to the operating budget resulting from this ordinance. Tax increment revenues resulting from increased value in the expanded URA can be used for urban renewal purposes as permitted by Iowa Code.

Council Action Requested:

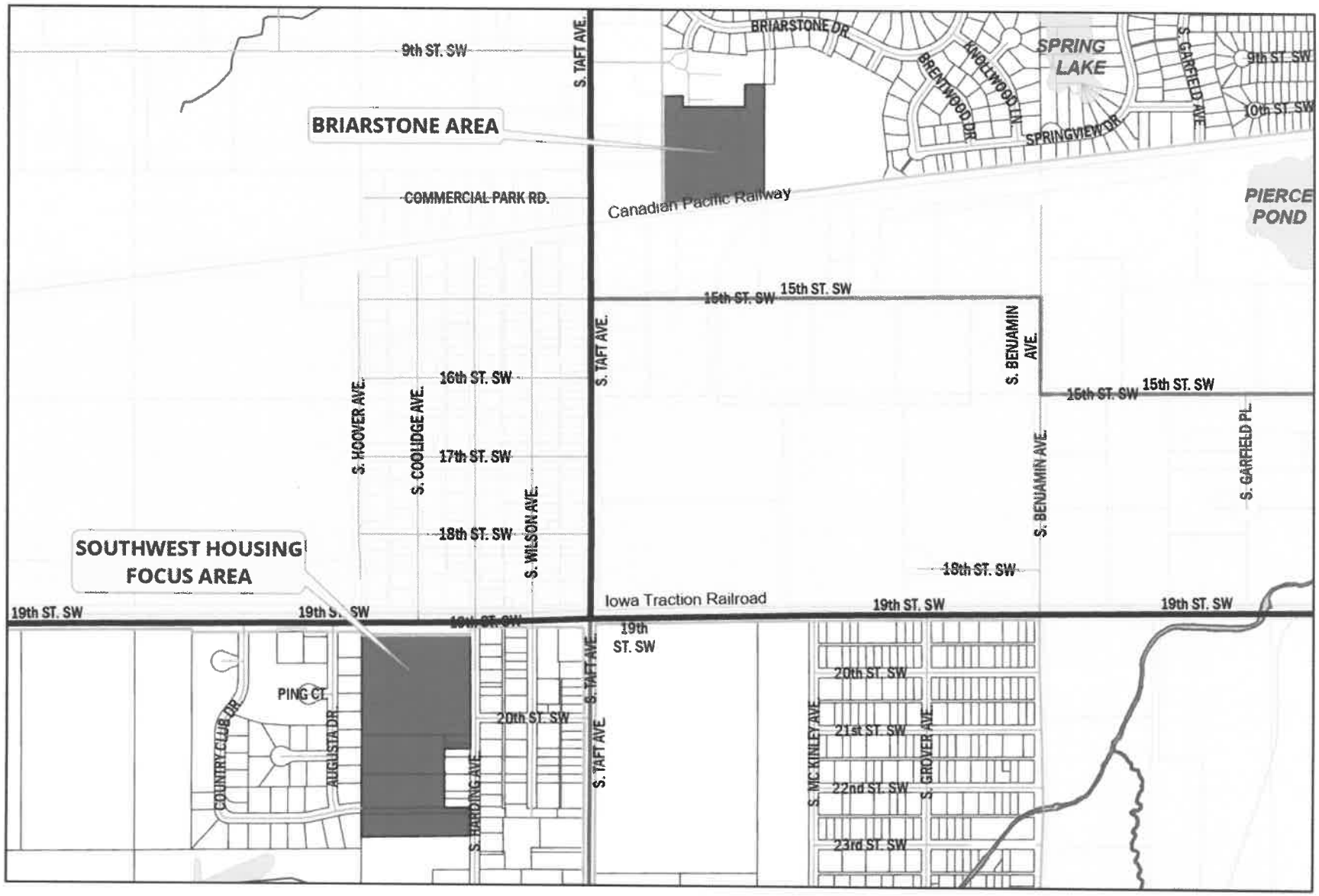
Staff respectfully recommends that the City Council approve the ordinance expanding the Mason City Unified Tax Increment Finance (TIF) District per Amendment 14 to the Mason City Urban Renewal District (2nd or FINAL).

Attachments:

1. Map depicting the added territory

Steven J. Van Steenhuyse
Director of Development Services

Reviewed and Recommend Approval



Amendment 14 Additions

Mason City Unified Urban Renewal Area

MASON CITY UNIFIED URBAN RENEWAL AREA AMENDMENT 14

ORDINANCE NO. 26 -

ORDINANCE PROVIDING FOR THE DIVISION OF TAXES LEVIED ON TAXABLE PROPERTY IN THE MASON CITY UNIFIED URBAN RENEWAL AREA, PURSUANT TO SECTION 403.19 OF THE CODE OF IOWA

WHEREAS, the City Council of the City of Mason City, Iowa (the "City") has previously enacted certain ordinances providing for the division of taxes levied on certain taxable property in the Mason City Unified Urban Renewal Area, pursuant to Section 403.19 of the Code of Iowa; and

WHEREAS, pursuant to such ordinances, certain taxable property within the Mason City Unified Urban Renewal Area in the City has been designated as "tax increment districts"; and

WHEREAS, the City Council now desires to establish a new "tax increment district" in the Mason City Unified Urban Renewal Area by designating certain real property referred to below as the November, 2026 Tax Increment Financing District;

BE IT ENACTED by the Council of the City of Mason City, Iowa:

Section 1. Purpose. The purpose of this ordinance is to provide for the division of taxes levied on certain taxable property in the Mason City Unified Urban Renewal Area of the City of Mason City, Iowa, each year by and for the benefit of the state, city, county, school districts or other taxing districts after the effective date of this ordinance in order to create a special fund to pay the principal of and interest on loans, moneys advanced to or indebtedness, including bonds proposed to be issued by the City of Mason City to finance projects in such area.

Section 2. Definitions. For use within this ordinance the following terms shall have the following meanings:

"City" shall mean the City of Mason City, Iowa.

"County" shall mean Cerro Gordo County, Iowa.

"November, 2026 Tax Increment Financing District" shall mean the certain real property situated in the Mason City Unified Urban Renewal Area, more particularly described as follows::

LOT ONE (1) IN THE AUDITOR'S SUBDIVISION OF THE EAST HALF (E ½) OF THE SOUTHEAST QUARTER (SE ¼) OF SECTION EIGHTEEN (18), TOWNSHIP NINETY-SIX (96) NORTH, RANGE TWENTY (20) WEST OF THE 5TH P.M.; AND

LOT TWO (2) IN SAID AUDITOR'S SUBDIVISION, EXCEPT THE SOUTH 150 FEET OF THE EAST 150 FEET THEREOF; AND

LOT THREE (3) IN SAID AUDITOR'S SUBDIVISION, EXCEPT THE NORTH 193.25 FEET OF THE EAST 150 FEET THEREOF; AND

THE NORTH 134 FEET OF LOT FOUR (4) IN SAID AUDITOR'S SUBDIVISION, ALL IN MASON CITY, CERRO GORDO COUNTY, IOWA;

AND

BEGINNING AT THE SOUTH POINT OF THE MOST EASTERN EAST LINE OF BRIARCLIFF ESTATES FIRST ADDITION, MASON CITY, IOWA; THENCE DUE SOUTH TO THE NORTH RIGHT-OF-WAY LINE OF THE CANADIAN PACIFIC RAILROAD; THENCE SOUTHWESTERLY ALONG SAID NORTH RIGHT-OF-WAY LINE TO THE SOUTHEAST CORNER OF LOT FOUR IN THE BRIARSTONE WEST ADDITION TO MASON CITY, IOWA, WHICH POINT IS ON THE EAST LINE OF SAID BRIARSTONE WEST ADDITION; THENCE NORTH ALONG SAID EAST LINE OF THE BRIARSTONE WEST ADDITION TO ITS INTERSECTION WITH THE WESTERN SOUTHWEST CORNER OF BRIARSTONE ESTATES FIRST SUBDIVISION; THENCE EAST, SOUTH, EAST, NORTH, AND EAST ALONG THE SOUTH LINES OF SAID BRIARCLIFF ESTATES FIRST ADDITION, TO THE POINT OF BEGINNING.

Section 3. Provisions for Division of Taxes Levied on Taxable Property in the November, 2026 Tax Increment Financing District. After the effective date of this ordinance, the taxes levied on the taxable property in the November, 2026 Tax Increment Financing District each year by and for the benefit of the State of Iowa, the City, the County and any school district or other taxing district in which the November, 2026 Tax Increment Financing District is located, shall be divided as follows:

(a) that portion of the taxes which would be produced by the rate at which the tax is levied each year by or for each of the taxing districts upon the total sum of the assessed value of the taxable property in the November, 2026 Tax Increment Financing District, as shown on the assessment roll as of January 1 of the calendar year preceding the first calendar year in which the City certifies to the County Auditor the amount of loans, advances, indebtedness, or bonds payable from the special fund referred to in paragraph (b) below, shall be allocated to and when collected be paid into the fund for the respective taxing district as taxes by or for said taxing district into which all other property taxes are paid. For the purpose of allocating taxes levied by or for any taxing district which did not include the territory in the November, 2026 Tax Increment Financing District on the effective date of this ordinance, but to which the territory has been annexed or otherwise included after the effective date, the assessment roll applicable to property in the annexed territory as of January 1 of the calendar year preceding the effective date of the ordinance which amends the plan for the November, 2026 Tax Increment Financing District to include the annexed area, shall be used in determining the assessed valuation of the taxable property in the annexed area.

(b) that portion of the taxes each year in excess of such amounts shall be allocated to and when collected be paid into a special fund of the City to pay the principal of and interest on loans, moneys advanced to or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under the authority of Section 403.9(1), of the Code of Iowa, incurred by the City to finance or refinance, in whole or in part, projects in the Urban Renewal Area, and to provide for low and moderate-income family housing, except that taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2 of the Code of Iowa, taxes for the instructional support program levy of a school district imposed pursuant to Section 257.19 of the Code of Iowa and taxes for the payment of bonds and

interest of each taxing district shall be collected against all taxable property within the taxing district without limitation by the provisions of this ordinance. Unless and until the total assessed valuation of the taxable property in the November, 2026 Tax Increment Financing District exceeds the total assessed value of the taxable property in such area as shown by the assessment roll referred to in subsection (a) of this section, all of the taxes levied and collected upon the taxable property in the November, 2026 Tax Increment Financing District shall be paid into the funds for the respective taxing districts as taxes by or for said taxing districts in the same manner as all other property taxes. When such loans, advances, indebtedness, and bonds, if any, and interest thereon, have been paid, all money thereafter received from taxes upon the taxable property in the November, 2026 Tax Increment Financing District shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

(c) the portion of taxes mentioned in subsection (b) of this section and the special fund into which that portion shall be paid may be irrevocably pledged by the City for the payment of the principal and interest on loans, advances, bonds issued under the authority of Section 403.9(1) of the Code of Iowa, or indebtedness incurred by the City to finance or refinance in whole or in part projects in the Urban Renewal Area.

(d) as used in this section, the word "taxes" includes, but is not limited to, all levies on an ad valorem basis upon land or real property.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Saving Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

Section 6. Effective Date. This ordinance shall be effective after its final passage, approval and publication as provided by law.

Passed and approved by the City Council of the City of Mason City, Iowa, on the _____ day of _____, 2026.

_____
Mayor

ATTEST:

_____
City Clerk

First Consideration: November 3, 2026
Second Consideration: November 17, 2026
Final Consideration:

Council Agenda Item 18

The City of Mason City IOWA

ENGINEERING DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Krysten Foster, City Engineer
Date:	November 9, 2026
RE:	Revisions to City Ordinance – Through Streets – First Reading

Recommendation:

We recommend the City Council consider 1st reading of ordinance revisions to add stop/yield signage along McKinley Ave. and Grover Ave., which is adjacent to Newman Elementary, Childcare & Preschool, and update City Code to align with signage along 43rd Street south.

Review:

Iowa Code Chapter 321 grants cities the authority to designate through streets with respect to streets and highways under city jurisdiction. Additionally, traffic signage follows Manual of Uniform Traffic Control Devices (MUTCD) standards.

Historically, Newman Schools was based in different locations throughout the community before all grades and childcare services were consolidated to the current campus, which lies south of 19th St. SW between Taft Ave. and McKinley Ave. More recently, Newman Elementary modernized procedures for parent dropoff/pick-up this fall. The growth of the school combined with recent traffic pattern changes resulted in a timely reevaluation of traffic signage along the adjacent streets. It has been over ten years since this neighborhood was evaluated under MUTCD standards for the purpose of making signage recommendations.

Lastly, a technical correction is proposed to add 43rd St. S. as a through street.

Budget Impact:

The costs of signage and staff time are within the 2026-27 operating budgets.

Council Action Requested:

We respectfully request that the City Council consider on 1st reading an ordinance amending Title 9-11-2: Streets Designated of the City Code.

Attachments:

Proposed Ordinance.
Newman Elementary School Pickup Route Notice.
Traffic Signage Evaluation Summary.

Krysten S. Foster, City Engineer

Reviewed and Recommend Approval

DETOUR

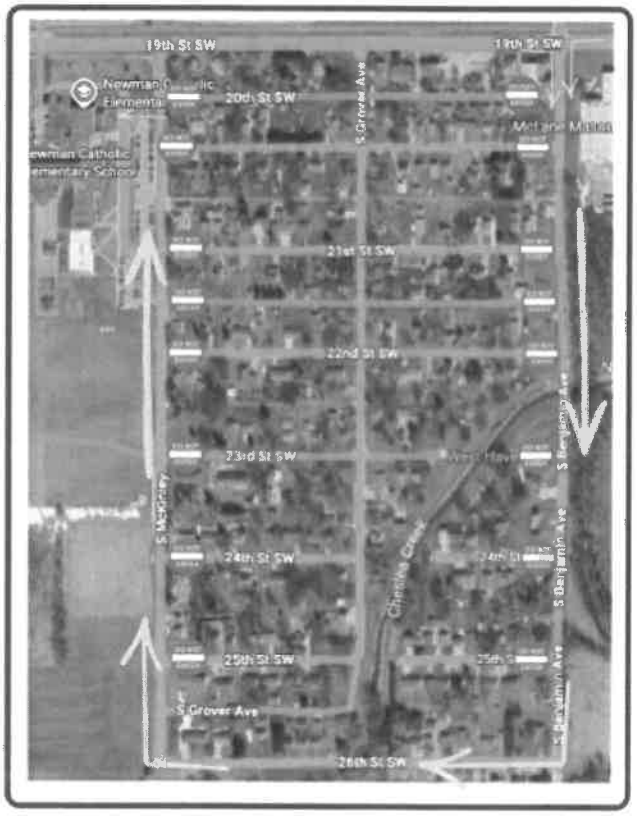
NEW AFTERNOON PICKUP ROUTE

BEGINS [DAY, DATE]

Newman Catholic Elementary School

ALL PICKUP TRAFFIC ENTERS ONE WAY

1. Take **19th St SW** east to **S Benjamin Ave** (near McLane).
2. Turn **south** on S Benjamin Ave and drive all the way to **26th St SW**.
3. Turn **right (west)** on 26th St SW.
4. Turn **right (north)** on **S McKinley Ave**.
5. Follow McKinley to the school and **turn left into the pickup line.**

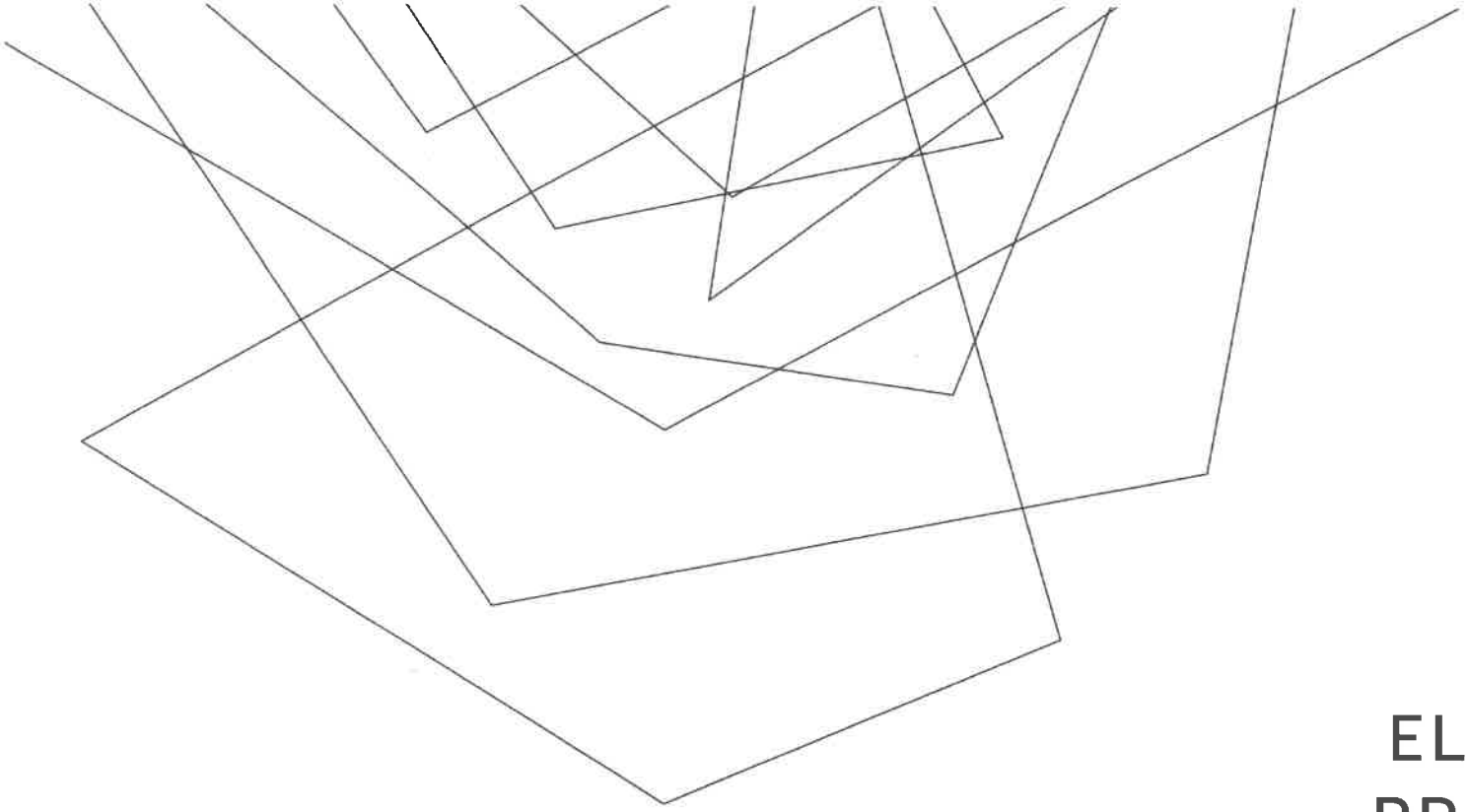


Follow the yellow arrows. Red signs mark streets closed to pickup traffic.

DO NOT ENTER FROM ANY OTHER DIRECTION

No cutting in from **20th–25th St SW**. No turning onto McKinley from side streets. No coming south on McKinley from 19th St.

Cars that cut in will be directed to the back of the line.



The City of Mason City IOWA

NEWMAN ELEMENTARY, PRESCHOOL & CHILDCARE SIGNAGE EVALUATION RESULTS

TRAFFIC STUDY REQUESTS

Engineering Department – Traffic Engineering Committee

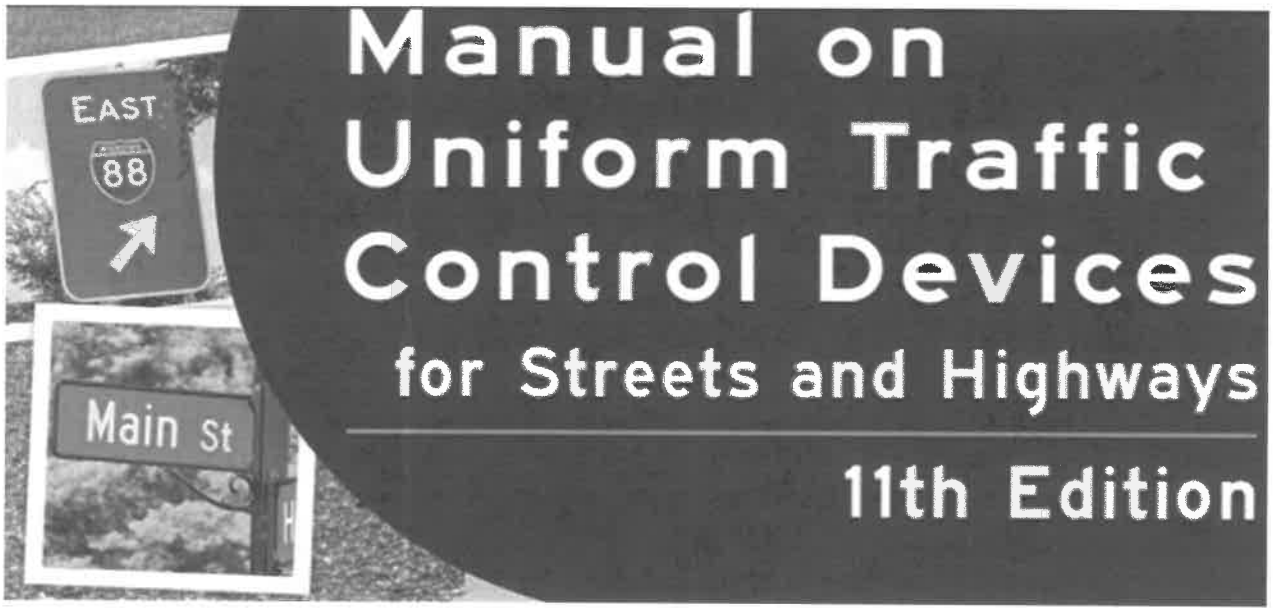
- Team of engineers and technical professionals that review signage requests.
- Some issues are resolved internally, when possible.

Other requests require additional resources such as consultant assistance or specialized expertise.

- Meets monthly, or as needed.

The City of Mason City IOWA

IOWA CODE CHAPTER 130: MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MUTCD)



The City of Mason City IOWA

WEST HAVEN NEIGHBORHOOD

- East of Newman
- South of 19th St. SW
- West of Benjamin Avenue
- North of 26th St. SW



The City of Mason City IOWA

MUTCD REQUIREMENTS

No Signs Recommended

- ✓ Adequate sight distance and
- ✓ Low traffic and
- ✓ No crosswalks or marked turn lanes and
- ✓ Approximately 90-degree intersection angle

Yield Sign(s) Recommended

- ✓ Full stop not necessary at all times and
- ✓ Slightly higher average traffic thresholds and
- ✓ Crash history or "where a special problem exists'

Stop Sign(s) Recommended

- ✓ Restricted view exists or
- ✓ Crash history or
- ✓ Intersection volume averages 1,800 units per day or 140 units during peak hour

The City of Mason City IOWA

WEST HAVEN SIGNAGE EVALUATION SUMMARY

McKinley Avenue Intersection	Yield Sign (for numbered street)	Stop Sign (for numbered street)
20th St. SW		X
21st St. SW		X
22nd St. SW		X
23rd St. SW	X	
24th St. SW		X
25th St. SW	X	
26th St. SW		X

The City of Mason City IOWA

WEST HAVEN SIGNAGE EVALUATION SUMMARY

Grover Avenue Intersection	Yield Sign (for numbered street)	Stop Sign (for numbered street)
20th St. SW	X	
21st St. SW		X
22nd St. SW	X	
23rd St. SW	X	
24th St. SW	X	

The City of Mason City IOWA

THANK YOU

Krysten Foster, PE, City Engineer

Main Office: 641-424-7128

engr@masoncity.net or kfoster@masoncity.net

or Steven Olney, PE, Assistant City Engineer

solney@masoncity.net

ORDINANCE NO. 26 -

AN ORDINANCE AMENDING THE CITY CODE OF THE CITY OF MASON CITY, IOWA, BY REPEALING TITLE 9, CHAPTER 11: THROUGH STREETS, SECTION 2: STREETS DESIGNATED AND ADOPTING A NEW SECTION 2 IN LIEU THEREOF

BE IT ORDAINED by the City Council of the City of Mason City, Iowa:

Section 1: That the City Code of the City of Mason City, Iowa, should be and the same is hereby amended by repealing Title 9, Chapter 11: Through Streets, Section 2: Streets Designated and adopting a new Section 2 in lieu thereof as follows:

"TITLE 9
CHAPTER 11
THROUGH STREETS

9-11-2: STREETS DESIGNATED: The following streets and avenues are hereby designated as through streets:

A. Streets:

State Street from Monroe Avenue to Illinois Avenue.

State Street from Taft Avenue to Grover Avenue.

First Street north from Winnebago Way to East State Street.

First Street south from Connecticut Avenue to Delaware Avenue.

First Street south from Washington Avenue to Crescent Drive.

Fourth Street north from Washington Avenue to Carolina Avenue.

Fourth Street south from Monroe Avenue to President Avenue.

Sixth Street south from Garfield Avenue to Monroe Avenue.

Sixth Street south from Kentucky Avenue to Illinois Avenue.

Seventh Street south from Monroe Avenue to Carolina Avenue.

Eighth Street north from Pierce Avenue to Jackson Avenue.

Eighth Street south from Jefferson Avenue to Kentucky Avenue.

Ninth Street north from Carolina Avenue to Hampshire Avenue.

Ninth Street north from Pierce Avenue to Jackson Avenue.

Ninth Street north from Monroe Avenue to Pennsylvania Avenue.

Ninth Street south from east line Bel Air Addition to Illinois Avenue.

Twelfth Street north from Eisenhower Avenue to Federal Avenue.

Twelfth Street north from Elm Drive to California Avenue.

Twelfth Street south from Federal Avenue to Carolina Avenue.

Thirteenth Street north from Federal Avenue to Elm Drive.

Fifteenth Street south from Taft Avenue to Kentucky Avenue.

Seventeenth Street north from Quincy Avenue to Federal Avenue.

Nineteenth Street south from west City limits to Illinois Avenue.

Twenty Third Street south from Monroe Avenue to Federal Avenue.

Twenty Seventh Street south from Federal Avenue to Monroe Avenue.

Forty Third Street south from west City limits to Federal Avenue.

B. Avenues and Drives:

Benjamin Avenue from Fifteenth Street to Twenty Sixth Street south.

Birch Drive from Hampshire Avenue north to Illinois Avenue north.

California Avenue from north City limits to south City limits.

Carolina Avenue from Fourth Street north to north City limits.

Carolina Avenue from State Street to Nineteenth Street south.

Cerro Gordo Way from Fourth Street south to Garfield Avenue.

College Drive from Fourth Street south to Twelfth Street north.

Crescent Drive from First Street south to Fourth Street south.

Eisenhower Avenue from Nineteenth Street south to north City limits.

Garfield Avenue from Fourth Street south to Tenth Street south.

Grover Avenue from Fourth Street south to State Street.

Grover Avenue from Nineteenth Street south to Twenty Fourth Street south.

Hampshire Avenue from Twelfth Street north to Seventeenth Street north.

Illinois Avenue from Twelfth Street north to Ninth Street south.

Jackson Avenue from First Street north to Ninth Street north.

Jefferson Avenue from Fifth Street south to Eighth Street south.

Jefferson Avenue from Nineteenth Street south to Twenty Ninth Street south.

Kentucky Avenue from south City limits to Twelfth Street north.

Manor Drive from Kentucky Avenue to east line Bel Air Addition.

Maple Drive from Fourth Street south to East State Street.

McKinley Avenue from Nineteenth Street south to Twenty Sixth Street south.

Monroe Avenue from Twenty Seventh Street south to Twelfth Street north.

Pennsylvania Avenue from Eighth Street south to Thirteenth Street north.

Pierce Avenue from Twelfth Street north to Nineteenth Street south.

President Avenue from Sixth Street south to Fourth Street south.

Quincy Avenue from Fourteenth Street north to Seventeenth Street north.

Rhode Island Avenue from Twelfth Street north to Seventeenth Street north.

Taft Avenue from south City limits to Twelfth Street north.

Virginia Avenue from East State Street to Nineteenth Street south.

Winnebago Way from Fourth Street south to First Street north. (Ord. 12-19, 12-18-2012; amd. 2017 Code)

C. Highways:

Highway 122 from the west corporate limits to the east corporate limits.

U.S. Highway 65 from the north City limits to the south City limits. (Ord. 12-19, 12-18-2012)

Section 2: That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3: If any section, provision, or part of this ordinance shall be adjusted to be invalid or unconstitutional, such as adjudication shall not affect the validity of the Ordinance as a whole or any section thereof, or part thereof, not adjudged invalid or unconstitutional.

Section 4: This ordinance shall be in full force and effect upon its final passage, approval and publication as required by law.

PASSED AND APPROVED this day of , 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

1st consideration: November 17, 2026
2nd consideration:
3rd consideration:

Council Agenda Item 19

The City of Mason City IOWA

DEVELOPMENT SERVICES DEPARTMENT

Memorandum

To:	Aaron Burnett, City Administrator
From:	Steven J. Van Steenhuyse, Director of Development Services
Date:	November 10, 2026
RE:	Amendments to Title 12, Chapter 4, Text Amendments and Rezoning (2nd or FINAL)

Recommendation:

On August 11, 2026, the Planning and Zoning Commission held a public hearing on proposed amendments to Chapter 4 of the Zoning Ordinance, "Text Amendments and Rezoning." The Commission voted unanimously to recommend approval of the amendments to the City Council. Staff concurs, and requests that the City Council approve the amendments on second consideration (2nd or FINAL).

Review:

Prior Council Action: The City Council held a public hearing on the proposed amendments on September 1, 2026. There was discussion as to whether the City could retain the supermajority requirement for rezonings if a valid protest petition is submitted. Staff directed this question to the City Attorney; his response is attached. In short, the Attorney stated that Iowa Code conferred the power to approve a protested rezoning with a supermajority to cities; therefore, by repealing that power, it no longer exists, and cities cannot retain the supermajority process.

At the second consideration of the proposed amending ordinance on September 15, 2026, the City Attorney's recommendation was discussed. The Council decided to table the ordinance pending a Council Worksession to discuss the protest petition/supermajority requirement and consider if it should be retained.

A Council Worksession was held November 3 to discuss the issues related to the proposed amendments. After discussion, the consensus of the Council was to accept Staff's and the City Attorney's recommendation to repeal the protest petition/supermajority requirement. The amendment as it was approved on first consideration is now resubmitted for second consideration. However, the Council requested Staff to draft a resolution to the Iowa Legislature noting the City's opposition to the repeal. Approval of the resolution is a separate item on the Council's agenda.

Background: In 2025 and 2026, the Iowa Legislature passed new standards regarding public notice requirements and the ability of surrounding property owners to force a supermajority vote of the City Council to approve a rezoning. The 2025 law recognized that the public notice timelines for State-required municipal actions were inconsistent and led to confusion for both municipal staff and the public.

For instance, State statute requires notice for a variance request to be published no less than four and no more than 20 days before the hearing, but a rezoning request must be published no less than seven or more than 20 days before the hearing. The Legislature determined that all such actions should have the same notice period and mandated that all notice periods be no less than four and no more than 20 days prior to the hearing. Chapter 12-4, Text Amendments and Rezonings, is proposed to be amended to reflect this change.

In 2026, the Legislature repealed a portion of Section 414.5 of Iowa Code that allowed for a "protest petition." This section stated that, if the owners of 20 percent of the land within 200 feet of a property to be rezoned submit a petition against the rezoning, it could only be approved by a supermajority of the City Council. To reflect this change in Iowa Code, the relevant section of Chapter 12-4 is repealed by this amendment.

The other major change to Chapter 12-4 is in response to an attempt earlier this year by a citizen to initiate a text amendment After review, the City Attorney determined that the citizen did not have standing to submit the amendment, as the intent and effect of the amendment did not affect property in which the applicant had an interest or that the applicant owned. The applicant appealed this decision to the Zoning Board of Adjustment, which denied the appeal and upheld the City Attorney's (and Staff's) interpretation. The proposed amendment clarifies that only City Staff (under direction of the City

Administrator), members of the Planning and Zoning Commission, or members of the City Council have standing to initiate a text amendment.

Review

The proposed amendments are discussed in the order they appear in Chapter 4. Added language is underlined and deleted language is ~~struck through~~. Minor or self-evident changes are not discussed in detail.

1) Section 12-4-2, Procedure: New Subsection A, Timeline

The unnumbered paragraph under Section 12-4-2 is renumbered to be Subsection A.

2) Section 12-4-2, Procedure: Subsection B, Rezoning

The former subsections A and B are deleted and replaced with a new Subsection B. The text in Section 12-4-2.B.1 clarifies the persons who have standing to initiate a rezoning. The new 12-4-2.B.3 clarifies the requirement that the owner of the property to be rezoned must show proof of ownership and must assent to the rezoning if the applicant is not the owner. The power of the City to rezone property is not affected by this amendment.

3) Section 12-4-2, Procedure: Subsection C, Conditional Rezoning

The changes to this subsection clarify the period during which an applicant may voluntarily propose conditions to a rezoning. Iowa Code requires voluntary conditions to a rezoning to be proposed prior to the closing of the public hearing. The text currently reads that the conditions must be proposed prior to the Planning and Zoning Commission public hearing. Since our rezoning process requires two public hearings, one before the Planning and Zoning Commission and one before the City Council, the ability of the applicant to propose conditions to the rezoning request before closing of all hearings is extended to the City Council's public hearing. This provides the applicant more flexibility to propose new voluntary conditions if deemed necessary.

4) Section 12-4-2, Procedure: New Subsection D, Text Amendments

This new subsection clarifies that only Staff (under the direction of the City Administrator), the Planning and Zoning Commission, or the City Council (both with assistance from Staff) may initiate a text amendment. Similar to all other legislative actions, an individual desiring a change in the City Code should petition their elected representatives to initiate a text amendment. The subsection also allows for legal review of a proposed text amendment and

requires the amendment to be presented in the form and outline used by the City Code.

5) Section 12-4-2, Procedure: Renumbered Subsection E, Public Hearing
This subsection changes the period for publishing a legal notice from at least seven days and no more than 20 days prior to the hearing date to at least four days and no more than 20 days prior to the hearing. This follows the 2025 law passed by the State.

6) Section 12-4-2, Procedure: Existing Subsection G, Adverse Effects
The existing text provides six "factors" to be considered by the Commission and City Council when making a rezoning decision. As presented, these "factors" operate as *de facto* standards that must be met in order to approve a rezoning. Rezoning is a legislative, rather than a judicial, function. A legislative decision is not based on standards but is determined by specific conditions relative to the property in question and the impact the decision has on the city as a whole. The listed factors, if consistently applied, could impede or prevent a beneficial decision. The City Attorney recommends deletion of this subsection. Staff and the Planning and Zoning Commission concur.

7) Section 12-4-2, Procedure: Renumbered Subsection M, Council Decision, Paragraph 2
The repealed language in this paragraph reflects the law passed by the Legislature in 2026. Nearby property owners still have the ability to petition their elected officials regarding a rezoning decision, but the supermajority process is repealed.

8) Section 12-4-3, Initiation of Amendments and Rezoning Requests
This section is repealed, as the same requirements are stated in the sections and subsections above.

Budget Impact:
There is no impact to the budget resulting from the proposed amendments.

Council Action Requested:
Staff requests that the City Council convene a public hearing to consider the amendments. Upon closing the hearing, Staff requests that the City Council approve the amendments on second consideration. (2nd or FINAL)

Attachments:

1. Proposed Amendments
2. City Attorney Opinion on Retention of the Supermajority Requirement

Steven J. Van Steenhuyse
Director of Development Services

Reviewed and Recommend Approval

AMENDMENTS TO CHAPTER 4, TEXT AMENDMENTS AND REZONING

Chapter 12-4: TEXT AMENDMENTS AND REZONING

12-4-1 Text Amendments and Rezoning Requests

The regulations, restrictions and boundaries set forth in this Ordinance may from time to time be amended, supplemented, changed or repealed; provided, that no such action may be taken until after a public hearing in relation thereto, at which citizens and parties with interest shall have an opportunity to be heard. Any action taken pursuant to this Chapter shall also be in compliance and accordance with the rules and regulations of the Department of Natural Resources, State of Iowa, and the Federal Emergency Management Agency.

12-4-2 Procedure

A. Timeline. Unless initiated by city staff, the commission, or the council, an application for a text amendment or rezoning shall be given first consideration within sixty (60) days from the date of its official and complete submission unless extended by the city council or a time waiver is granted by the applicant. If applicable, processing of the application through required state or federal agencies shall extend the review and decision-making period. Additional procedural requirements are as follows:

~~A. Requests: Requests for a text amendment or rezoning shall be filed with the administrative officer on an official application form. The application shall be accompanied by a fee as provided by city council resolution. The application shall also be accompanied by detailed written and graphic materials fully explaining the proposed change, and, in the case of a rezoning, the development of all forms and functions allowed within the proposed district and their potential impact on surrounding property and the community. The request shall be considered officially submitted when all the informational requirements have been reviewed and are determined to be complete. The request for a text amendment or rezoning shall be placed on the agenda of the next regular commission meeting.~~

~~B. Proof Of Ownership Or Authorization: Except for rezoning petitions initiated by city staff, the commission, or the council, the applicant shall supply proof of ownership of the property for which the rezoning is requested, and, if the applicant is not the owner, supply written authorization from the owner(s) of the property in question to proceed with the requested rezoning.~~

B. Rezoning:

1. Requests to rezone a lot or parcel may be initiated by city staff through the city administrator, the commission, the council, or the owner(s) of such lot or parcel. A person or entity with a demonstrated interest in a property may initiate a rezoning, provided that the owner consents in writing by signing the application.

2. Requests for rezoning shall be filed with the administrative officer on an official application form. The application shall be accompanied by a fee as provided by city council resolution. The application shall also be accompanied by detailed written and graphic materials fully explaining the proposed. The request shall be considered officially submitted when all the informational requirements have been reviewed and are determined to be complete. The request for a rezoning shall be placed on the agenda of the commission.

3. Except for rezoning petitions initiated by city staff, the commission, or the council, the applicant shall supply proof of ownership of the property for which the rezoning is requested and, if the applicant is not the owner, supply written authorization from the owner(s) of the property in question to proceed with the requested rezoning.

C. Conditional Rezoning: Prior to the conclusion of the required ~~any~~ public hearing before the city council, the applicant for rezoning may voluntarily propose conditions or restrictions on the uses, forms or functions permitted upon the ~~land~~ lot or parcel in question, subject to all of the following:

1. All such conditions or restrictions must be voluntarily ~~proposed~~ agreed to by the applicant in writing as part of the rezoning application, or in writing prior to closing of the public hearing before the ~~commission~~ city council.

2. All such conditions or restrictions must conform to this title and all applicable requirements of this Code.

3. Conditions or restrictions may not be proposed and may not be changed after the public hearing before the ~~commission~~ council has been closed. If the applicant wishes to change the conditions or restrictions after the ~~commission~~ council has closed the public hearing, such changes must be voluntarily proposed in writing and shall require reconsideration by the commission at a new public hearing.

4. After the commission's public hearing is closed, the commission may recommend approval without the conditions or recommend approval subject to the conditions or restrictions as submitted by the applicant; but the commission may not alter the conditions as

submitted. Conversely, the commission may recommend denial of the rezoning,

5. After its public hearing is closed, ~~T~~the city council may approve the rezoning without the conditions, or may approve the rezoning subject to the conditions or restrictions as submitted by the applicant, but the council may not alter the conditions as submitted. Conversely, the council may deny the rezoning.

D. Text Amendments: A text amendment may only be initiated by city staff through the city administrator, the council, or the commission. A proposed amendment shall be reviewed by staff and by legal counsel as needed. The proposed amendment shall be presented in a form and outline meeting the numbering standards established in this code.

~~D~~E. Public Hearing. Upon receipt of the application, the administrative officer shall set a public hearing following proper hearing notification. The commission shall conduct the hearing and report its findings and recommendations to the city council. Notice of said hearing shall consist of a legal property description and description of the request, and shall be published in the official newspaper at least four ~~seven~~ (~~4~~7) days but no more than twenty (20) days prior to the hearing. In the case of applications for rezoning, ~~and~~ written notice of said hearing shall also be mailed at least ten (10) days prior to all owners of land within three hundred fifty (350) feet of the subject property. Failure of a property owner to receive said notice shall not invalidate any such proceedings as set forth within this Ordinance. Public notice signs will be posted on the subject property.

~~F. Failure Not Invalidation: Failure of a property owner to receive said notice shall not invalidate any such proceedings as set forth within this Ordinance.~~

F. Technical Reports. The administrative officer shall instruct the appropriate staff persons to prepare technical reports where appropriate, and provide general assistance in preparing a recommendation on the action to the city council.

~~G. Adverse Effects. The commission and city council shall consider possible adverse effects of the proposed text amendment or rezoning. Its judgment shall be based upon (but not limited to) the following factors:~~

~~1. The proposed action has been considered in relation to the specific polices and provisions of and has been found to be consistent with the official Mason city Comprehensive Plan.~~

~~2. The proposed action is or will be compatible with present and future land uses of the area.~~

~~3. The proposed action conforms to all performance standards contained herein.~~

~~4. The proposed action will not tend to or actually depreciate the area in which it is proposed, provided verifiable proof of depreciation is discovered.~~

~~5. The proposed action can be accommodated with existing public services and will not overburden the city's service capacity.~~

~~6. The proposed action is in conformance with the city's utility extension policies or is contiguous to existing development of a similar zoning.~~

~~H~~G. Additional Information Requested. The commission and city staff shall have the authority to request additional information from the applicant concerning operational factors or to retain expert testimony with the consent and at the expense of the applicant concerning operational factors, said information to be declared necessary to establish performance conditions in relation to all pertinent sections of this Ordinance. Failure on the part of the applicant to supply all necessary supportive information may be grounds for denial of the request.

~~I~~H. Appearance to Answer Questions. The applicant or a representative thereof shall appear before the commission in order to answer questions concerning the request.

~~J~~I. Approval, Denial, or Changes. The commission shall recommend approval or denial of the request. In the case of a text amendment, the commission may recommend changes to the requested amendment.

~~K~~J. Report and Recommendation Received. The city council shall not act upon a text amendment or rezoning until they have received a report and recommendation from the commission or until sixty (60) days after the first regular commission meeting at which the request was considered.

~~L~~K. Placement on Agenda. Upon receiving the report and recommendation of the commission, the administrative officer shall place the report and recommendation on the agenda for the ~~next regular~~ city council ~~meeting~~. Such reports and recommendations shall be entered in and made part of the permanent written record of the city council meeting.

~~M~~L. Public Hearing and Consideration. It shall be the duty of the city council to hold a public hearing and give first consideration to the request within sixty (60) days after the receipt of the commission recommendation, unless the applicant agrees to an extension in writing to a date certain. Notice of the hearing shall be published in the official

newspaper at least four ~~seven (7~~4) days but no more than twenty (20) days prior to hearing.

~~N~~M. Council Decision:

1. The city council shall consider the commission's recommendation in coming to a final decision. However, prior to making a final decision, the council shall refer the application back to the commission for further study and recommendation should any of the following occur:

   a. The city council finds that specific inconsistencies exist in the review process that may have prevented full consideration of relevant issues.

   b. New information comes to light that the commission did not have at the time it made its recommendation that may have resulted in a different recommendation.

   c. In the case of a text amendment, the council may approve minor deviations from the text recommended by the commission, but shall refer major changes back to the commission. The commission shall hold a public hearing on the changes before making a recommendation to the city council.

   . The city council shall provide the commission with a written statement detailing the specific reasons for referral. This procedure shall be followed only one time on a singular action.

2. Approval of a proposed text amendment or rezoning shall require a majority vote of the city council. ~~However, in rezoning cases, if the owners of twenty (20) percent or more of the area of the lots included in such proposed rezoning area or the property owners of twenty (20) percent or more of the property that is located within two hundred feet (200') of the exterior boundaries of the property for which the rezoning is proposed, inclusive of public property and right-of-way, object to the rezoning in writing, the rezoning shall not become effective except by the favorable vote of at least three-fourths (3/4) of all the members of the city council.~~

~~O~~N. Denial, Reconsideration. Whenever an application for a text amendment or rezoning has been considered and denied by the city council, a similar application and proposal for the text amendment or rezoning, with essentially the same language or effect in the case of a text amendment or affecting generally the same property for which a rezoning was denied, shall not be considered again by the commission or city council for at least six (6) months from the date of its denial, unless a decision to reconsider such matter is made by the city council.

~~P~~O. The text amendment or rezoning shall not become effective until such time as the city council approves an ordinance reflecting said text amendment or rezoning and after said ordinance is published in the official newspaper.

~~12-4-3 Initiation of Amendments and Rezoning Requests~~

~~A. The city staff, city council or commission may, upon their own motion, initiate a request for a text amendment or rezoning.~~

~~B. Any person(s) owning real estate or having documented interest therein, within the city, may initiate a request for a text amendment or rezoning as to affect the same real estate.~~

From: Steve Leidinger
To: Steven Van Steenhuyse
Cc: Aaron Burnett
Subject: RE: Rezoning Supermajority Requirements
Date: Friday, September 4, 2026 12:18:36 PM
Attachments: image003.png

Steven:

I have reviewed the issue and, in my opinion, the City should not retain the protest-petition supermajority requirement in its zoning ordinance now that the State has repealed the corresponding language from Iowa Code section 414.5.

Prior to the recent statutory amendment, the authority for a protest petition and resulting supermajority vote requirement was expressly granted by state law. The Legislature has now removed that provision. While cities generally possess home rule authority and may adopt regulations that are more restrictive than state law in some circumstances, municipalities cannot exercise powers that are inconsistent with state statutes or establish procedural requirements that conflict with the framework established by the Legislature.

Because the legislature previously authorized a protest-petition procedure and then intentionally repealed it, there is a strong argument that the legislature has determined rezonings should be decided by the ordinary voting requirements applicable to zoning amendments. Retaining a local ordinance that effectively recreates a repealed state-law procedure could be viewed as inconsistent with legislative intent and therefore vulnerable to challenge.

The question is less whether the City is being "more restrictive," and more whether the City may continue to impose a requirement that the Legislature deliberately chosen to eliminate from the statutory process. In my opinion, that presents a significant preemption concern. Accordingly, my recommendation is to proceed with repeal of the local provision. Let me know if you have any questions, or if you would like to discuss.

100 LD 1926 YEARS 2026
LYNCH DALLAS Legal

Steven C. Leidinger, Attorney at Law
316 Second St. S.E. Suite 124
P.O. Box 2457
Cedar Rapids, Iowa 52406-2457
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Click here to upload files.

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ORDINANCE 26 -

AN ORDINANCE AMENDING THE CITY CODE OF THE CITY OF MASON CITY, IOWA, BY REPEALING TITLE 12 "ZONING REGULATIONS" CHAPTER 4: TEXT AMENDMENTS AND REZONING IN ITS ENTIRETY AND ADOPTING A NEW CHAPTER 4 IN LIEU THEREOF

BE IT ORDAINED by the City Council of the City of Mason City, Iowa:

Section 1. That That the City Code of the City of Mason City, Iowa, should be and the same is hereby amended by repealing Title 12, Chapter 4: Text Amendments in its entirety and adopting a new Chapter 4 in lieu thereof as follows:

TITLE 12:
ZONING REGULATIONS
CHAPTER 4: TEXT AMENDMENTS AND REZONING

Chapter 12-4: TEXT AMENDMENTS AND REZONING

12-4-1 Text Amendments and Rezoning Requests

The regulations, restrictions and boundaries set forth in this Ordinance may from time to time be amended, supplemented, changed or repealed; provided, that no such action may be taken until after a public hearing in relation thereto, at which citizens and parties with interest shall have an opportunity to be heard. Any action taken pursuant to this Chapter shall also be in compliance and accordance with the rules and regulations of the Department of Natural Resources, State of Iowa, and the Federal Emergency Management Agency.

12-4-2 Procedure

A. Timeline. Unless initiated by city staff, the commission, or the council, an application for a text amendment or rezoning shall be given first consideration within sixty (60) days from the date of its official and complete submission unless extended by the city council or a time waiver is granted by the applicant. If applicable, processing of the application through required state or federal agencies shall extend the review and decision-making period. Additional procedural requirements are as follows:

B. Rezoning:

1. Requests to rezone a lot or parcel may be initiated by city staff through the city administrator, the commission, the council, or the owner(s) of such lot or parcel. A person or entity with a demonstrated interest in a property may initiate a rezoning, provided that the owner consents in writing by signing the application.
2. Requests for rezoning shall be filed with the administrative officer on an official application form. The application shall be accompanied by a fee as provided by city council resolution. The application shall also be accompanied by detailed written and graphic materials fully explaining the proposal. The request shall be considered officially submitted when all the informational requirements have been reviewed and are determined to be complete. The request for a rezoning shall be placed on the agenda of the commission.

3. Except for rezoning petitions initiated by city staff, the commission, or the council, the applicant shall supply proof of ownership of the property for which the rezoning is requested and, if the applicant is not the owner, supply written authorization from the owner(s) of the property in question to proceed with the requested rezoning.

C. Conditional Rezoning: Prior to the conclusion of the required public hearing before the city council, the applicant for rezoning may voluntarily propose conditions or restrictions on the uses, forms or functions permitted upon the lot or parcel in question, subject to all of the following:

1. All such conditions or restrictions must be voluntarily agreed to by the applicant in writing as part of the rezoning application, or in writing prior to closing of the public hearing before the city council.

2. All such conditions or restrictions must conform to this title and all applicable requirements of this Code.

3. Conditions or restrictions may not be proposed and may not be changed after the public hearing before the council has been closed. If the applicant wishes to change the conditions or restrictions after the council has closed the public hearing, such changes must be voluntarily proposed in writing and shall require reconsideration by the commission at a new public hearing.

4. After the commission's public hearing is closed, the commission may recommend approval without the conditions or recommend approval subject to the conditions or restrictions as submitted by the applicant; but the commission may not alter the conditions as submitted. Conversely, the commission may recommend denial of the rezoning,

5. After its public hearing is closed, the city council may approve the rezoning without the conditions, or may approve the rezoning subject to the conditions or restrictions as submitted by the applicant, but the council may not alter the conditions as submitted. Conversely, the council may deny the rezoning.

D. Text Amendments: A text amendment may only be initiated by city staff through the city administrator, the council, or the commission. A proposed amendment shall be reviewed by staff and by legal counsel as needed. The proposed amendment shall be presented in a form and outline meeting the numbering standards established in this code.

E. Public Hearing. Upon receipt of the application, the administrative officer shall set a public hearing following proper hearing notification. The commission shall conduct the hearing and report its findings and recommendations to the city council. Notice of said hearing shall consist of a legal property description and description of the request, and shall be published in the official newspaper at least four (4) days but no more than twenty (20) days prior to the hearing. In the case of applications for rezoning, written notice of said hearing shall also be mailed at least ten (10) days prior to all owners of land within three hundred fifty (350) feet of the subject property. Failure of a property owner to receive said notice shall not invalidate any such proceedings as set forth within this Ordinance. Public notice signs will be posted on the subject property.

F. Technical Reports. The administrative officer shall instruct the appropriate staff persons to prepare technical reports where appropriate, and provide general assistance in preparing a recommendation on the action to the city council.

G. Additional Information Requested. The commission and city staff shall have the authority to request additional information from the applicant concerning operational factors or to retain expert testimony with the consent and at the expense of the applicant concerning operational factors, said information to be declared necessary to establish performance conditions in relation to all pertinent sections of this Ordinance. Failure on the part of the applicant to supply all necessary supportive information may be grounds for denial of the request.

H. Appearance to Answer Questions. The applicant or a representative thereof shall appear before the commission in order to answer questions concerning the request.

I. Approval, Denial, or Changes. The commission shall recommend approval or denial of the request. In the case of a text amendment, the commission may recommend changes to the requested amendment.

J. Report and Recommendation Received. The city council shall not act upon a text amendment or rezoning until they have received a report and recommendation from the commission or until sixty (60) days after the first regular commission meeting at which the request was considered.

K. Placement on Agenda. Upon receiving the report and recommendation of the commission, the administrative officer shall place the report and recommendation on the agenda for the city council. Such reports and recommendations shall be entered in and made part of the permanent written record of the city council meeting.

L. Public Hearing and Consideration. It shall be the duty of the city council to hold a public hearing and give first consideration to the request within sixty (60) days after the receipt of the commission recommendation, unless the applicant agrees to an extension in writing to a date certain. Notice of the hearing shall be published in the official newspaper at least four (4) days but no more than twenty (20) days prior to hearing.

M. Council Decision:

1. The city council shall consider the commission's recommendation in coming to a final decision. However, prior to making a final decision, the council shall refer the application back to the commission for further study and recommendation should any of the following occur:

    a. The city council finds that specific inconsistencies exist in the review process that may have prevented full consideration of relevant issues.

    b. New information comes to light that the commission did not have at the time it made its recommendation that may have resulted in a different recommendation.

    c. In the case of a text amendment, the council may approve minor deviations from the text recommended by the commission, but shall refer major changes back to the commission. The commission shall hold a public hearing on the changes before making a recommendation to the city council.

    d. The city council shall provide the commission with a written statement detailing the specific reasons for referral. This procedure shall be followed only one time on a singular action.

2. Approval of a proposed text amendment or rezoning shall require a majority vote of the city council.

N. Denial, Reconsideration. Whenever an application for a text amendment or rezoning has been considered and denied by the city council, a similar application and proposal for the text amendment or rezoning, with essentially the same language or effect in the case of a text amendment or affecting generally the same property for which a rezoning was denied, shall not be considered again by the commission or city council for at least six (6) months from the date of its denial, unless a decision to reconsider such matter is made by the city council.

O. The text amendment or rezoning shall not become effective until such time as the city council approves an ordinance reflecting said text amendment or rezoning and after said ordinance is published in the official newspaper.

Section 2: That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3: If any section, provision, or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole or any section thereof, or part thereof, not adjudged invalid or unconstitutional.

Section 4: This ordinance shall be in full force and effect upon its final passage, approval and publication as required by law.

PASSED AND APPROVED this day of , 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk

1st consideration: September 1, 2026
2nd consideration: September 15, 2026 (tabled)
2nd consideration: November 17, 2026
3rd consideration:

Council Agenda Item 20

The City of Mason City IOWA

DEVELOPMENT SERVICES DEPARTMENT

Memorandum

To: Aaron Burnett, City Administrator

From: Steven J. Van Steenhuyse, Director of Development Services

Date: November 10, 2026

RE: Resolution Objecting to Repeal of Protest Petition/Supermajority Requirement

---

Recommendation:

Staff recommends approval of the resolution to the Iowa Legislature requesting reconsideration of the repeal of the protest petition/supermajority requirement for rezonings in Section 414.5 of Iowa Code.

Review:

At the City Council Worksession on November 3, the City Council considered a proposed ordinance that, among other amendments, repeals Section 12-4-2.N.2 of the Zoning Ordinance. This section reads:

Approval of a proposed text amendment or rezoning shall require a majority vote of the City Council. However, in rezoning cases, if the owners of twenty (20) percent or more of the area of the lots included in such proposed rezoning area or the property owners of twenty (20) percent or more of the property that is located within two hundred feet (200') of the exterior boundaries of the property for which the rezoning is proposed, inclusive of public property and right-of-way, object to the rezoning in writing, the rezoning shall not become effective except by the favorable vote of at least three-fourths (3/4) of all the members of the City Council.

Staff proposed this repeal due to legislation approved by the Iowa Legislature in 2026. That bill repealed Section 414.5 of Iowa Code, which authorized this "protest petition/supermajority" requirement. In response, Staff drafted an amendment to Chapter 4 of the Zoning Ordinance, "Text Amendments and

Rezoning," to repeal the corresponding text in our Ordinance. This amendment was reviewed by the Planning and Zoning Commission at its October 13 meeting and recommended for approval.

The Council approved the proposed amendments on first consideration but expressed concern regarding this repeal. Staff sought the opinion of the City Attorney, who stated that, since the Legislature originally provided the power for the protest petition/supermajority decision, their repeal meant that the power no longer exists. Therefore, the City Attorney concluded that the City could not retain the protest petition/supermajority powers.

During discussion at second consideration, the Council decided to table the ordinance to consider options during a Council Worksession. At the November 3 worksession, the consensus of the Council was that, despite a desire to retain the power, the Legislature's action made that moot. Therefore, the amendment will proceed to second and third consideration as originally proposed.

However, the Council requested that Staff prepare a resolution to the Legislature expressing the City's desire to retain the protest petition/supermajority power. The attached resolution requests that the Legislature reconsider the repeal of Section 414.5 of Iowa Code, urges them to preserve home rule, and directs the City Clerk to send the resolution to the Governor, our local legislators, Local Government Committee members, and the Iowa League of Cities.

Staff recommends that this resolution be sent after January 3, when the newly elected Governor and legislators take office. Committee assignments will also be determined by that date.

Budget Impact:
There is no impact to the budget resulting from this resolution.

Council Action Requested:
Staff recommends approval of the resolution to the Iowa Legislature requesting restoration of the protest petition/supermajority requirement for rezonings.

Attachments:

1. Proposed Resolution to the Iowa Legislature.

Steven J. Van Steenhuyse
Director of Development Services

Reviewed and Recommend Approval

RESOLUTION NO. 26 -

A RESOLUTION URGING THE IOWA GENERAL ASSEMBLY TO REVISIT THE REPEAL OF IOWA CODE SECTION 414.5 AND RESTORE LOCAL AUTHORITY AND SUPERMAJORITY PROTECTIONS FOR REZONING PROTEST PETITIONS

WHEREAS, prior to its repeal during the 2026 legislative session, Iowa Code Section 414.5 provided an essential statutory safeguard allowing property owners to file a formal written protest petition against a proposed zoning change or repeal; and

WHEREAS, Section 414.5 previously mandated a three-fourths supermajority vote by the City Council if a valid protest petition was signed by 20% or more of the affected area's lot owners or adjacent property owners within 200 feet, ensuring heightened scrutiny for contested rezonings; and

WHEREAS, the repeal removes this vital neighborhood protection and infringes upon Mason City's local governance and municipal home rule.

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

Section 1. The City Council formally requests that the Iowa General Assembly revisit the repeal of Iowa Code Section 414.5 in the 2027 session to restore the three-fourths supermajority requirement for valid protest petitions.

Section 2. The City Council urges the preservation of municipal home rule so cities can independently manage zoning procedures.

Section 3. The City Clerk is hereby directed to transmit certified copies of this Resolution to the Governor, local legislative delegation, legislative leadership, and the Iowa League of Cities.

PASSED AND APPROVED this 17th day of November 2026.

_____
John P. Lee, Mayor

ATTEST:

_____
Aaron Burnett, City Clerk