## CITY OF SIGOURNEY, IOWA MINUTES OF FIRST SPECIAL CITY COUNCIL MEETING OF WEDNESDAY, MARCH 27, 2024

The Sigourney City Council met in special session in the Council Chambers at City Hall on Wednesday, March 27, 2024, with Mayor Morlan presiding and the following Council members answering roll call: McLaughlin, Iosbaker, Lentz, Schultz, Clark and Conrad. Others present were: Beckie Appleget, Office Assistant; and Angie Alderson, City Clerk.

The meeting was called to order at 6:04 p.m. Council member McLaughlin moved, seconded by Council member losbaker, to approve the tentative agenda. Upon the roll being called, the following voted Ayes: McLaughlin, losbaker, Lentz, Schultz, Clark and Conrad. Nays: None. Motion approved.

Council member McLaughlin moved, seconded by Council member Clark, to open the public hearing on the Proposed Property Tax Levy for Fiscal Year July 1, 2024 – June 30, 2025. Upon the roll being called, the following voted Ayes: McLaughlin, Iosbaker, Lentz, Schultz, Clark and Conrad. Nays: None. Motion approved and the public hearing was opened at 6:05 p.m.

Council member Conrad stated there have been changes this year to the budget process due to changes with the legislation. The old taxing system which allowed the City to tax separately for Memorial Hall and other levies has been replaced. The Finance Committee tried to keep the tax rate at or about the same as last year. Council member Conrad reviewed this process with the Council. The Council discussed the growth rate and how that can affect the tax rates. Council member Conrad asked if there had been any written or oral comments submitted and City Clerk Alderson responded no. City Clerk Alderson did state the public hearing notice was published in the March 13th Sigourney News Review as required by law. The Council looked at the Fiscal Year 2024 certification page for the budget to compare with the changes for Fiscal Year 2025. Council member Conrad reviewed the differences and how the City's general levy will need to absorb the changes. The Finance Committee worked on what services are going to be funded and at what level. They are trying to provide for everything that has been funded in the past. This will get more challenging in the next couple of years. Council member losbaker stated that the Finance Committee is trying to balance what is being taxed against the growth in the economy, so we are actually taxing less but over a greater value. They offset each other. The trick is to manage, to the extent that you can manage it, it is not necessarily all in our control to try to stay high enough that we can continue to deliver the services historically delivered. The only exception this year is really the reduction to the Memorial Hall. We are still contributing the same absolute dollars to law enforcement. That is really the only material change. City Clerk Alderson reminded the Council that we can no longer levy a tax for the Emergency Fund but are funding that through the General Fund at the same level. Council member losbaker stated that in real terms we have to maintain parity given the growth and reduction in the per 1,000 taxation. We have not been reduced to the 8.10 levy yet, but we will be by 2028 or sooner. If growth is not maintained / increased by 2028 the City will be restrained and then services will have to be reduced. Council member Conrad stated there is not a lot we can do about any of that. We do not have control over growth; we have to make the City as attractive as possible.

Council member McLaughlin moved, seconded by Council member Conrad, to close the public hearing on the Proposed Property Tax Levy for Fiscal Year July 1, 2024 – June 30, 2025. Upon the roll being called, the following voted Ayes: McLaughlin, Iosbaker, Lentz, Schultz, Clark and Conrad. Nays: None. Motion approved and the public hearing was closed at 6:18 p.m.

Council member Clark moved, seconded by Council member Lentz, to adjourn the meeting. Upon the roll being called, the following voted Ayes: McLaughlin, Iosbaker, Lentz, Schultz, Clark and Conrad. Nays: None. Motion approved.

The meeting was adjourned at 6:18 p.m.

Jimmy Morlan, Mayor	
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