

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET  
Fiscal Year July 1, 2013 - June 30, 2014**

**ASSESSING JURISDICTION:  
Mason City City Assessor**

The Conference Board of the above-named Assessing Jurisdiction will conduct a public hearing on the proposed fiscal year budget as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
February 26, 2013	12:00 PM	Mason City - City Hall, 2nd floor conference room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the Conference Board Clerk. Copies of the Supplemental Budget Detail (Schedule 673-A) will be furnished upon request.

Clerk's Telephone Number: 641-421-3061	<b>PROPOSED BUDGET SUMMARY</b>						Clerk's Name: DANA NAUMANN		
FUND (Use Whole Dollars)	B Expenditures			D Transfers Out	E Estimated Ending Fund Balance June 30, 2014	F Estimated Beginning Fund Balance July 1, 2013	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2012 Actual	FYE 6-30-2013 Re-estimated	C FYE 6-30-2014 Proposed						
1. Assessment Expense	202,708	285,850	424,265		298,408	58,408	12,356	0	651,909
2. FICA				0	0	0	0		0
3. IPERS				0	0	0	0		0
4. Emergency				0	0	0	0		0
5. Unemployment Comp.	0	0	0	0	0	0	0		0
6. Special Appraisers	51,981								
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	254,689	285,850	424,265	0	298,408	58,408	12,356	0	651,909
Proposed taxation rate per \$1,000 valuation: \$					0.64245				

**ADOPTED BUDGET AND CERTIFICATE OF TAXES****ASSESSING JURISDICTION:****Fiscal Year July 1, 2013 - June 30, 2014****Mason City City Assessor**

File the Adopted Budget Summary, the Supplemental Detail, and Proof of Publication with the County Auditor immediately following the public hearing and by March 15.

County Name:	Date Budget Adopted:	Clerk's Name:	Clerk's Address:
Cerro Gordo County	2/26/2013	DANA NAUMANN	110 N WASHINGTON AVE, MASON CITY, IA 50401

**ADOPTED BUDGET SUMMARY**

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance June 30, 2014	F Estimated Beginning Fund Balance July 1, 2013	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
	A	B	C						
	FYE 6-30-2012 Actual	FYE 6-30-2013 Re-estimated	FYE 6-30-2014 Proposed						
1. Assessment Expense	202,708	285,850	424,265		298,408	58,408	12,356	0	651,909
2. FICA				0	0	0	0		0
3. IPERS				0	0	0	0		0
4. Emergency				0	0	0	0		0
5. Unemployment Comp.	0	0	0	0	0	0	0		0
6. Special Appraisers	51,981								
7. Tort Liability	0	0	0	0	0	0	0		0
8. TOTAL	254,689	285,850	424,265	0	298,408	58,408	12,356	0	651,909

A copy of the Supplemental Detail Schedule 673-A must be attached to this Certificate. The amounts shown in Column C cannot exceed published estimates and represent maximum authorized expenditures. Adopted taxes cannot exceed published amounts for Column I.

**PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION****This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:****Clerk's Certification**

FUND (Use Whole Dollars)	AW Utility Tax Replacement and Property Tax Dollars	BW Taxable Valuation With Gas & Electric Utilities	CW Tax Rate (x.xxxxx)	DW Taxable Valuation Without Gas & Electric Utilities	EW Property Taxes Levied	FW Estimated Utility Tax Replacement Excise Taxes
1. Assessment Expense	664,265	1,033,953,829	0.64245	1,014,723,462	651,909	12,356
2. FICA	0	1,033,953,829	0	1,014,723,462	0	0
3. IPERS	0	1,033,953,829	0	1,014,723,462	0	0
4. Emergency	0	1,033,953,829	0	1,014,723,462	0	0
5. Unemployment Comp.	0	1,033,953,829	0	1,014,723,462	0	0
6. Tort Liability	0	1,033,953,829	0	1,014,723,462	0	0
7. TOTAL	664,265		0.64245		651,909	12,356

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the Conference Board for the Assessing Jurisdiction indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above. In addition, tax levies were voted on all taxable property of this Assessing Jurisdiction.

Clerk's Signature of Certification

**COUNTY AUDITOR'S CERTIFICATION**

- The prescribed Notice of Public Hearing and Proposed Budget (Form 673) was lawfully published, with said publication being evidenced by verified and filed proof of publication.  
 The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.  
 The budget was certified on or before March 15.  
 Correct valuation amounts were used to calculate the budget.  
 Adopted property taxes in Column I do not exceed published amounts and do not exceed statutory maximums.  
 Adopted expenditure amounts shown in Column C of the Adopted Budget Summary do not exceed published amounts.

County Auditor's Signature of Certification

ASSESSING JURISDICTION: **Mason City City Assessor**

RESOURCES:				REQUIREMENTS:					
BEGINNING FUND BALANCE and RECEIPTS	(A) Actual FYE Line June 30, 2012	(B) Estimated FYE June 30, 2013	(C) Budgeted FYE June 30, 2014	EXPENDITURES AND ENDING FUND BALANCE	(A) Actual FYE Line June 30, 2012	(B) Estimated FYE June 30, 2013	(C) Budgeted FYE June 30, 2014		
<b>1. ASSESSMENT EXPENSE FUND</b>									
<b>BEGINNING FUND BALANCE:</b>				<b>EXPENDITURES:</b>					
<b>Beginning Fund Balance (Column F)</b>	1	66,367	51,041	58,408	Salaries: Assessor	36	78,433	79,700	80,000
<b>OTHER RECEIPTS (DO NOT include Credits Against Levied Taxes Here):</b>					Deputies	37	0	0	64,000
Delinquent Property Taxes	2	0	2	0	Field Assessors	38	0	0	0
Mobile Home Taxes	3	122	158	0	Board of Review	39	3,000	4,000	6,000
Utility Tax Replacement Excise Taxes	4	3,644	4,574	12,356	Other Personnel	40	52,829	59,000	61,020
Military Service/Mobile Home Replacement	5	144	346	0	FICA -- Employer Share	41	10,111	10,600	15,685
	6				IPERS -- Employer Share	42	10,975	12,000	18,310
	7				Health/Group Insurance -- Employer Share	43	25,089	36,800	62,160
Other (Itemize): Photocopy fees	8	2,236	2,622	0	Mileage and Travel	44	2,141	2,000	4,240
	9				Office Supplies	45	1,233	2,000	2,400
	10				Postage	46	592	1,500	3,000
	11				Telephone	47	778	1,500	1,500
	12				Publications	48	1,176	0	1,500
	13				Printing	49	0	0	0
	14				Appraisal Service	50	4,581	48,500	30,000
	15				Insurance	51	2,137	2,000	2,200
	16				Continuing Education/Training/Schools	52	2,266	2,000	5,000
	17				Appeals/Court/Legal	53	5,275	4,000	20,000
	18				Equipment Purchases/Leases	54	0	0	7,500
	19				Equipment Maintenance	55	0	1,000	2,500
	20				Unemployment	56	292	1,000	1,000
	21				Conference Board	57	0	0	0
	22				Examining Board	58	0	250	250
	23				Board of Review	59	0	0	0
	24				Data Processing Services	60	0	0	0
	25				Software Maintenance	61	1,220	0	15,000
	26				Dues and Memberships	62	580	3,000	1,500
	27				Other (Itemize): Map Maintenance	63	0	15,000	19,500
<b>Subtotal Other Receipts (Column G)</b>	28	6,146	7,702	12,356		64			
<b>TRANSFERS IN (Itemize):</b>						65			
FICA	29	0	0	0		66			
IPERS	30	0	0	0	<b>Subtotal Expenditures (Column C) *</b>	67	202,708	285,850	424,265
Special Appraisers Fund	31	0	54,136		<b>ENDING FUND BALANCE:</b>				
	32				Fund Balance - Reserved	68	0	0	240,000
<b>Subtotal Transfers In (Column H)</b>	33	0	54,136	0	Fund Balance - Unreserved/Designated	69	0	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Undesignated	70	51,041	58,408	58,408
<b>(Includes Credits Against Levied Taxes)</b>	34	181,236	231,379	651,909	<b>Total Ending Fund Balance (Column E)</b>	71	51,041	58,408	298,408
<b>TOTAL RESOURCES</b>	35	253,749	344,258	722,673	<b>TOTAL REQUIREMENTS</b>	72	253,749	344,258	722,673

\* Columns A and B for prior years

ASSESSING JURISDICTION: **Mason City City Assessor**

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2012	Estimated FYE June 30, 2013	Budgeted FYE June 30, 2014			Actual FYE June 30, 2012	Estimated FYE June 30, 2013	Budgeted FYE June 30, 2014

**2. FICA FUND (Federal Pension Payroll Tax - Employer Share, if levied separately)**

BEGINNING FUND BALANCE:					EXPENDITURES:				
<b>Beginning Fund Balance (Column F)</b>	1	0	0	0		16			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>						17			
Delinquent Property Taxes	2	0	0	0		18			
Mobile Home Taxes	3	0	0	0		19			
Utility Tax Replacement Excise Taxes	4	0	0	0		20			
Military Service/Mobile Home Replacement	5	0	0	0		21			
	6								
Other (Itemize):	7								
	8								
	9								
	10								
	11								
	12								
<b>Subtotal Other Receipts (Column G)</b>	13	0	0	0					
<b>PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)</b>	14	0	0	0					
<b>TOTAL RESOURCES</b>	15	0	0	0					
					<b>TRANSFERS OUT (Itemize):</b>				
						22	0	0	0
						23	0		
						24			
						25	0	0	0
					<b>ENDING FUND BALANCE:</b>				
						26	0	0	0
						27	0	0	0
						28	0	0	0
						29	0	0	0
						30	0	0	0

\* Columns A and B for prior years

**3. IPERS FUND (State Pension Payroll Tax - Employer Share, if levied separately)**

BEGINNING FUND BALANCE:					EXPENDITURES:				
<b>Beginning Fund Balance (Column F)</b>	1	0	0	0		16			
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>						17			
Delinquent Property Taxes	2	0	0	0		18			
Mobile Home Taxes	3	0	0	0		19			
Utility Tax Replacement Excise Taxes	4	0	0	0		20			
Military Service/Mobile Home Replacement	5	0	0	0		21			
	6								
Other (Itemize):	7								
	8								
	9								
	10								
	11								
	12								
<b>Subtotal Other Receipts (Column G)</b>	13	0	0	0					
<b>PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)</b>	14	0	0	0					
<b>TOTAL RESOURCES</b>	15	0	0	0					
					<b>TRANSFERS OUT (Itemize):</b>				
						22	0	0	0
						23	0		
						24			
						25	0	0	0
					<b>ENDING FUND BALANCE:</b>				
						26	0	0	0
						27	0	0	0
						28	0	0	0
						29	0	0	0
						30	0	0	0

\* Columns A and B for prior years

## ASSESSING JURISDICTION:

Mason City City Assessor

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Mason City City Assessor			REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE			
	(A) Actual FYE Line June 30, 2012	(B) Estimated FYE June 30, 2013	(C) Budgeted FYE June 30, 2014		(A) Actual FYE Line June 30, 2012	(B) Estimated FYE June 30, 2013	(C) Budgeted FYE June 30, 2014

## 4. EMERGENCY LEVY FUND (Requires application to, and approval by, the State Appeal Board)

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1	0	0				
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>			
Delinquent Property Taxes	2	0	0	12			
Mobile Home Taxes	3	0	0	13			
Utility Tax Replacement Excise Taxes	4	0	0	<b>TRANSFERS OUT (Itemize):</b>			
Military Service/Mobile Home Replacement	5	0	0	Assessment Expense Fund	14	0	0
	6				15		
Other (Itemize):	7				16		
	8			<b>Subtotal Transfers Out (Column D) *</b>			
<b>Subtotal Other Receipts (Column G)</b>	9	0	0	17	0	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b>				<b>ENDING FUND BALANCE:</b>			
(Includes Credits Against Levied Taxes)	10	0	0	Fund Balance - Reserved	18	0	0
<b>TOTAL RESOURCES</b>	11	0	0	Fund Balance - Unreserved/Designated	19	0	0
				Fund Balance - Unreserved/Undesignated	20	0	0
				<b>Total Ending Fund Balance (Column E)</b>	21	0	0
				<b>TOTAL REQUIREMENTS</b>	22	0	0

## 5. UNEMPLOYMENT COMPENSATION FUND

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1	0	0				
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>			
Delinquent Property Taxes	2	0	0	13			
Mobile Home Taxes	3	0	0	14			
Utility Tax Replacement Excise Taxes	4	0	0	<b>TRANSFERS OUT (Itemize):</b>			
Military Service/Mobile Home Replacement	5	0	0	Assessment Expense Fund	16	0	0
	6				17		
Other (Itemize):	7				18		
	8			<b>Subtotal Transfers Out (Column D) *</b>			
<b>Subtotal Other Receipts (Column G)</b>	9	0	0	19	0	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b>				<b>ENDING FUND BALANCE:</b>			
(Includes Credits Against Levied Taxes)	10	0	0	Fund Balance - Reserved	20	0	0
<b>TOTAL RESOURCES</b>	11	0	0	Fund Balance - Unreserved/Designated	21	0	0
				Fund Balance - Unreserved/Undesignated	22	0	0
				<b>Total Ending Fund Balance (Column E)</b>	23	0	0
				<b>TOTAL REQUIREMENTS</b>	24	0	0

## 7. TORT LIABILITY FUND

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1	0	0				
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>			
Delinquent Property Taxes	2	0	0	13			
Mobile Home Taxes	3	0	0	14			
Utility Tax Replacement Excise Taxes	4	0	0	<b>TRANSFERS OUT (Itemize):</b>			
Military Service/Mobile Home Replacement	5	0	0	Assessment Expense Fund	16	0	0
	6				17		
Other (Itemize):	7			<b>Subtotal Transfers Out (Column D) *</b>			
	8			18	0	0	0
<b>Subtotal Other Receipts (Column G)</b>	9	0	0	<b>ENDING FUND BALANCE:</b>			
<b>PROPERTY TAXES LEVIED (Column I)</b>				Fund Balance - Reserved	19		
(Includes Credits Against Levied Taxes)	10	0	0	Fund Balance - Unreserved/Designated	20		
<b>TOTAL RESOURCES</b>	11	0	0	Fund Balance - Unreserved/Undesignated	21	0	0
				<b>Total Ending Fund Balance (Column E)</b>	22	0	0
				<b>TOTAL REQUIREMENTS</b>	23	0	0

ASSESSING JURISDICTION: **Mason City City Assessor**

RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE	Line	(A)	(B)
		Actual FYE June 30, 2012	Estimated FYE June 30, 2013			Actual FYE June 30, 2012	Estimated FYE June 30, 2013

**6. SPECIAL APPRAISERS FUND**

BEGINNING FUND BALANCE:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1	45,602	54,259	Salaries: Assessor	32	0	
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				Deputies	33	0	
Delinquent Property Taxes	2	0		Field Assessors	34	0	
Mobile Home Taxes	3	40		Other Personnel	35	110	
Utility Tax Replacement Excise Taxes	4	1,194		FICA -- Employer Share	36	8	
Military Service/Mobile Home Replacement	5	47		IPERS -- Employer Share	37	0	
Other (Itemize):	7			Health/Group Insurance -- Employer Share	38	0	
	8			Mileage and Travel	39	0	
	9			Office Supplies	40	0	
	10			Postage	41	0	
	11			Appraisal Service	42	18,863	
	12			Map Maintenance	43	33,000	
	13				44		
	14				45		
	15				46		
	16				47		
	17				48		
	18				49		
	19				50		
	20				51		
	21				52		
	22				53		
	23				54		
	24			<b>Subtotal Expenditures (Column C) *</b>	55	51,981	
<b>Subtotal Other Receipts (Column G)</b>	25	1,281		<b>TRANSFERS OUT (Itemize):</b>			
<b>TRANSFERS IN (Itemize):</b>				Assessment Expense Fund	56	0	54,136
FICA	26	0			57		
IPERS	27	0		<b>Subtotal Transfers Out (Column D) *</b>	58	0	54,136
	28			<b>ENDING FUND BALANCE:</b>			
<b>Subtotal Transfers In (Column H)</b>	29	0		Fund Balance - Reserved	59	0	
PROPERTY TAXES LEVIED (Column I)				Fund Balance - Unreserved/Designated	60	0	
(Includes Credits Against Levied Taxes)	30	59,357		Fund Balance - Unreserved/Undesignated	61	54,259	
<b>TOTAL RESOURCES</b>	31	106,240		<b>Total Ending Fund Balance (Column E)</b>	62	54,259	
				<b>TOTAL REQUIREMENTS</b>	63	106,240	

\* Columns A and B for prior years