

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2014 - June 30, 2015

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:

Meeting Date:	Meeting Time:	Meeting Location:
FEBRUARY 25, 2014	12:00 P.M.	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	PROPOSED BUDGET SUMMARY	Clerk's Name: DANA NAUMANN
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FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2015	F Estimated Beginning Fund Balance FY 2015	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2013 Actual	B FYE 6-30-2014 Re-estimated	C FYE 6-30-2015 Proposed						
1. Assessment Expense	243,137	421,265	454,254		534,960	324,960	12,903	0	651,351
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. Tort Liability	0	0	0	0	0	0	0		0
7. TOTAL	243,137	421,265	454,254	0	534,960	324,960	12,903	0	651,351

Proposed taxation rate per \$1,000 valuation: \$ 0.6424

ADOPTED BUDGET AND CERTIFICATE OF TAXES**ASSESSING JURISDICTION:****Fiscal Year July 1, 2014 - June 30, 2015****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:
MASON CITY	2/25/2014	DANA NAUMANN	220 N WASHINGTON AVE, MASON CITY, IA 50401

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	B Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2015	F Estimated Beginning Fund Balance FY 2015	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
	A	C							
	FYE 6-30-2013 Actual	FYE 6-30-2014 Re-estimated	FYE 6-30-2015 Proposed						
1. Assessment Expense	243,137	421,265	454,254		534,960	324,960	12,903	0	651,351
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. Tort Liability	0	0	0	0	0	0	0		0
7. TOTAL	243,137	421,265	454,254	0	534,960	324,960	12,903	0	651,351

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							Clerk's Certification
This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:							
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	664,254	1,034,017,458	0.6424	1,013,933,630	651,351	12,903	
2. FICA	0	1,034,017,458	0	1,013,933,630	0	0	
3. IPERS	0	1,034,017,458	0	1,013,933,630	0	0	
4. Emergency	0	1,034,017,458	0	1,013,933,630	0	0	
5. Unemployment Comp.	0	1,034,017,458	0	1,013,933,630	0	0	
6. Tort Liability	0	1,034,017,458	0	1,013,933,630	0	0	
7. TOTAL	664,254		0.6424		651,351	12,903	

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: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2013	Estimated FYE June 30, 2014	Budgeted FYE June 30, 2015			Actual FYE June 30, 2013	Estimated FYE June 30, 2014	Budgeted FYE June 30, 2015

1. ASSESSMENT EXPENSE FUND

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance (Column F)	1	50,688	85,896	324,960	Salaries: Assessor	36	63,025	80,000	82,000
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):									
Delinquent Property Taxes	2	212	70	0	Deputies	37	0	64,000	57,400
Mobile Home Taxes	3	149	281	0	Field Assessors	38	57,080	61,020	62,550
Utility Tax Replacement Excise Taxes	4	4,574	6,360	12,903	Board of Review	39	0	0	0
Military Service/Mobile Home Replacement	5	25	528	0	Other Personnel	40	0	0	0
	6				FICA -- Employer Share	41	9,041	15,685	15,450
	7				IPERS -- Employer Share	42	10,655	18,310	18,034
Other (Itemize):	8				Health/Group Insurance -- Employer Share	43	33,331	62,160	72,010
Photocopy fees	9	2,511	1,181	0	Mileage and Travel	44	3,011	4,240	5,500
Employee jury duty	10	64	0	0	Office Supplies	45	4,187	2,400	4,200
	11				Postage	46	1,032	3,000	9,000
	12				Telephone	47	843	1,500	800
	13				Publications	48	1,216	1,500	1,500
	14				Printing	49	0	0	0
	15				Appraisal Service	50	3,220	30,000	6,000
	16				Insurance	51	1,488	2,200	2,200
	17				Continuing Education/Training/Schools	52	3,588	5,000	6,500
	18				Appeals/Court/Legal	53	509	20,000	20,000
	19				Equipment Purchases/Leases	54	3,341	10,000	6,650
	20				Equipment Maintenance	55	0	0	0
	21				Unemployment	56	646	1,000	1,000
	22				Conference Board	57	0	0	0
	23				Examining Board	58	2,928	250	250
	24				Board of Review	59	3,000	3,000	6,000
	25				Data Processing Services	60	0	0	0
	26				Software Maintenance	61	15,360	15,000	19,410
	27				Dues and Memberships	62	530	1,500	1,500
Subtotal Other Receipts (Column G)	28	7,535	8,420	12,903	Other (Itemize): GIS	63	25,106	19,500	16,300
TRANSFERS IN (Itemize):					Commercial Reappraisal	64	0	0	40,000
FICA	29	0	0	0		65			
IPERS	30	0	0	0		66			
Special Appraisers Fund	31	54,136			Subtotal Expenditures (Column C) *	67	243,137	421,265	454,254
	32				ENDING FUND BALANCE:				
Subtotal Transfers In (Column H)	33	54,136	0	0	Fund Balance - Reserved	68	0	240,000	210,000
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	69	0	0	0
(Includes Credits Against Levied Taxes)	34	216,674	651,909	651,351	Fund Balance - Unreserved/Undesignated	70	85,896	84,960	324,960
TOTAL RESOURCES	35	329,033	746,225	989,214	Total Ending Fund Balance (Column E)	71	85,896	324,960	534,960
					TOTAL REQUIREMENTS	72	329,033	746,225	989,214

* Columns A and B for prior years

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, 2013	Estimated FYE June 30, 2014	Budgeted FYE June 30, 2015			Actual FYE June 30, 2013	Estimated FYE June 30, 2014	Budgeted FYE June 30, 2015

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

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	0	0	0
Mobile Home Taxes	3	0	0	0
Utility Tax Replacement Excise Taxes	4	0	0	0
Military Service/Mobile Home Replacement	5	0	0	0
	6			
Other (Itemize):	7			
	8			
	9			
	10			
	11			
	12			
Subtotal Other Receipts (Column G)	13	0	0	0
PROPERTY TAXES LEVIED (Column I)				
(Includes Credits Against Levied Taxes)	14	0	0	0
TOTAL RESOURCES	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22	0	0	0
	23			
Subtotal Transfers Out (Column D) *	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25	0	0	0
Fund Balance - Unreserved/Designated	26	0	0	0
Fund Balance - Unreserved/Undesignated	27	0	0	0
Total Ending Fund Balance (Column E)	28	0	0	0
TOTAL REQUIREMENTS	29	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:				
Beginning Fund Balance (Column F)	1	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	0	0	0
Mobile Home Taxes	3	0	0	0
Utility Tax Replacement Excise Taxes	4	0	0	0
Military Service/Mobile Home Replacement	5	0	0	0
	6			
Other (Itemize):	7			
	8			
	9			
	10			
	11			
	12			
Subtotal Other Receipts (Column G)	13	0	0	0
PROPERTY TAXES LEVIED (Column I)				
(Includes Credits Against Levied Taxes)	14	0	0	0
TOTAL RESOURCES	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22	0	0	0
	23			
Subtotal Transfers Out (Column D) *	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25	0	0	0
Fund Balance - Unreserved/Designated	26	0	0	0
Fund Balance - Unreserved/Undesignated	27	0	0	0
Total Ending Fund Balance (Column E)	28	0	0	0
TOTAL REQUIREMENTS	29	0	0	0

* Columns A and B for prior years

ASSESSING JURISDICTION:		Mason City City Assessor		
RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	(A)	(B)	(C)	
	Actual FYE	Estimated FYE	Budgeted FYE	
Line	June 30, 2013	June 30, 2014	June 30, 2015	

REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE		(A)	(B)	(C)	
	Line	Actual FYE	Estimated FYE	Budgeted FYE	
		June 30, 2013	June 30, 2014	June 30, 2015	

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

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	0	0	0
Mobile Home Taxes	3	0	0	0
Utility Tax Replacement Excise Taxes	4	0	0	0
Military Service/Mobile Home Replacement	5	0	0	0
	6			
Other (Itemize):	7			
	8			
Subtotal Other Receipts (Column G)	9	0	0	0
PROPERTY TAXES LEVIED (Column I)				
(Includes Credits Against Levied Taxes)	10	0	0	0
TOTAL RESOURCES	11	0	0	0

EXPENDITURES:				
	12			
Subtotal Expenditures (Column C) *	13			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	14	0	0	0
	15			
	16			
Subtotal Transfers Out (Column D) *	17	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	18	0	0	0
Fund Balance - Unreserved/Designated	19	0	0	0
Fund Balance - Unreserved/Undesignated	20	0	0	0
Total Ending Fund Balance (Column E)	21	0	0	0
TOTAL REQUIREMENTS	22	0	0	0

5. UNEMPLOYMENT COMPENSATION FUND

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	0	0	0
Mobile Home Taxes	3	0	0	0
Utility Tax Replacement Excise Taxes	4	0	0	0
Military Service/Mobile Home Replacement	5	0	0	0
	6			
Other (Itemize):	7			
	8			
	9			
Subtotal Other Receipts (Column G)	10	0	0	0
PROPERTY TAXES LEVIED (Column I)				
(Includes Credits Against Levied Taxes)	11	0	0	0
TOTAL RESOURCES	12	0	0	0

EXPENDITURES:				
	13	0	0	0
	14			
Subtotal Expenditures (Column C) *	15	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	16	0	0	0
	17			
	18			
Subtotal Transfers Out (Column D) *	19	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	20	0	0	0
Fund Balance - Unreserved/Designated	21	0	0	0
Fund Balance - Unreserved/Undesignated	22	0	0	0
Total Ending Fund Balance (Column E)	23	0	0	0
TOTAL REQUIREMENTS	24	0	0	0

7. TORT LIABILITY FUND

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	0	0	0
Mobile Home Taxes	3	0	0	0
Utility Tax Replacement Excise Taxes	4	0	0	0
Military Service/Mobile Home Replacement	5	0	0	0
	6			
Other (Itemize):	7			
	9			
Subtotal Other Receipts (Column G)	10	0	0	0
PROPERTY TAXES LEVIED (Column I)				
(Includes Credits Against Levied Taxes)	11	0	0	0
TOTAL RESOURCES	12	0	0	0

EXPENDITURES:				
	13	0	0	0
	14			
Subtotal Expenditures (Column C) *	15	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	16	0	0	0
	17			
	18			
Subtotal Transfers Out (Column D) *	18	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	19	0	0	0
Fund Balance - Unreserved/Designated	20	0	0	0
Fund Balance - Unreserved/Undesignated	21	0	0	0
Total Ending Fund Balance (Column E)	22	0	0	0
TOTAL REQUIREMENTS	23	0	0	0

ASSESSING JURISDICTION: Mason City City Assessor

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

6. SPECIAL APPRAISERS FUND

BEGINNING FUND BALANCE:		TRANSFERS OUT (Itemize):			
Beginning Fund Balance (Column F)	1	54,136	Assessment Expense Fund	3	54,136
TOTAL RESOURCES	2	54,136		4	
			Subtotal Transfers Out (Column D) *	5	54,136
			TOTAL REQUIREMENTS	6	54,136

* Column A for prior year