

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2015 - June 30, 2016

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:
2/17/2015	12:00 noon	Mason City City Hall - Boardroom A

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:	PROPOSED BUDGET SUMMARY	Clerk's Name:
641-421-3061		Dana Naumann

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2016	F Estimated Beginning Fund Balance FY 2016	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2014 Actual	B FYE 6-30-2015 Re-estimated	C FYE 6-30-2016 Proposed						
1. Assessment Expense	408,422	454,254	638,327		631,196	585,296	42,901	0	641,326
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	408,422	454,254	638,327	0	631,196	585,296	42,901	0	641,326

Proposed taxation rate per \$1,000 valuation: \$ 0.63172

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2015 - June 30, 2016	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/Cerro Gordo County		Dana Naumann	220 N. Washington Ave, Mason City, IA 50401

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance	F Estimated Beginning Fund Balance	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation	
	FYE 6-30-2014	FYE 6-30-2015	FYE 6-30-2016			FY 2016	FY 2016			
	Actual	Re-estimated	Proposed							
1. Assessment Expense	408,422	454,254	638,327		631,196	585,296	42,901	0	641,326	
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	408,422	454,254	638,327	0	631,196	585,296	42,901	0	641,326	

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	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
1. Assessment Expense	653,327	1,034,208,607	0.63172	1,015,205,697	641,326	12,001	
2. FICA	0	1,034,208,607	0	1,015,205,697	0	0	
3. IPERS	0	1,034,208,607	0	1,015,205,697	0	0	
4. Emergency	0	1,034,208,607	0	1,015,205,697	0	0	
5. Unemployment Comp.	0	1,034,208,607	0	1,015,205,697	0	0	
6. Tort Liability	0	1,034,208,607	0	1,015,205,697	0	0	
7. TOTAL	653,327		0.63172		641,326	12,001	

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, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201			Actual FYE June 30, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201

1. ASSESSMENT EXPENSE FUND

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	99,842	358,730	585,296
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	72	214	0
Mobile Home Taxes	3	481	442	400
Utility Tax Replacement Excise Taxes	4	12,720	12,371	12,001
Military Service/Mobile Home Replacement	5	528	934	500
Commercial Industrial Replacement	6	0	15,474	30,000
	7			
Other (Itemize):	8			
Photocopy Fees	9	1,600	34	0
	10			
	11			
	12			
	13			
	14			
	15			
	16			
	17			
	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
Subtotal Other Receipts (Column G)	28	15,401	29,469	42,901
TRANSFERS IN (Itemize):				
FICA	29	0	0	0
IPERS	30	0	0	0
	31			
Subtotal Transfers In (Column H)	32	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	33	651,909	651,351	641,326
TOTAL RESOURCES	34	767,152	1,039,550	1,269,523

EXPENDITURES:				
Salaries: Assessor	35	80,308	82,000	84,050
Deputies	36	54,000	57,400	59,000
Field Assessors	37	47,261	62,550	64,500
Board of Review	38	3,000	6,000	6,000
Other Personnel	39	0	0	0
FICA -- Employer Share	40	13,672	15,450	15,880
IPERS -- Employer Share	41	16,571	18,034	18,535
Health/Group Insurance -- Employer Share	42	48,846	65,870	64,217
Mileage and Travel	43	4,912	5,500	5,650
Office Supplies	44	5,302	4,500	4,500
Postage	45	1,633	9,000	4,000
Telephone	46	1,395	1,200	1,400
Publications	47	2,831	3,500	2,000
Printing	48	0	0	0
Appraisal Service	49	51,142	6,000	6,000
Insurance	50	1,432	1,500	1,500
Continuing Education/Training/Schools	51	8,595	9,000	7,500
Appeals/Court/Legal	52	2,918	5,500	10,000
Equipment Purchases/Leases	53	12,938	6,650	3,500
Equipment Maintenance	54	0	0	2,000
Unemployment	55	501	1,000	500
Conference Board	56	0	0	0
Examining Board	57	0	0	100
Board of Review	58	0		0
Data Processing Services	59	0	0	0
Software Maintenance	60	32,806	25,000	20,925
Dues and Memberships	61	2,283	2,300	2,500
Other (Itemize): GIS	62	16,076	26,300	54,070
Reappraisal Projects	63		40,000	200,000
	64			
	65			
Subtotal Expenditures (Column C) *	66	408,422	454,254	638,327
ENDING FUND BALANCE:				
Fund Balance - Reserved	67	0	0	0
Fund Balance - Unreserved/Designated	68	240,000	450,000	465,000
Fund Balance - Unreserved/Undesignated	69	118,730	135,296	166,196
Total Ending Fund Balance (Column E)	70	358,730	585,296	631,196
TOTAL REQUIREMENTS	71	767,152	1,039,550	1,269,523

* 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, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201			Actual FYE June 30, 2014	Estimated FYE June 30, 2015	Budgeted FYE June 30, 201

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
Commercial Industrial Replacement	6	0	0	0
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
Commercial Industrial Replacement	6	0	0	0
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			REQUIREMENTS:		(A)	(B)	(C)
RESOURCES:		(A)	(B)	(C)	EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE		(A)	(B)	(C)
BEGINNING FUND BALANCE and RECEIPTS		Actual FYE	Estimated FYE	Budgeted FYE	Line		Actual FYE	Estimated FYE	Budgeted FYE
		June 30, 2014	June 30, 2015	June 30, 201	Line		June 30, 2014	June 30, 2015	June 30, 201

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