

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2016 - June 30, 2017

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 24, 2016	12:00 pm	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:	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 2017	F Estimated Beginning Fund Balance FY 2017	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2015 Actual	B FYE 6-30-2016 Re-estimated	C FYE 6-30-2017 Proposed						
1. Assessment Expense	425,420	638,327	871,627		446,045	661,045	12,350	0	644,277
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	425,420	638,327	871,627	0	446,045	661,045	12,350	0	644,277

Proposed taxation rate per \$1,000 valuation: \$ 0.63158

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2016 - June 30, 2017	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 City Assessor	2/24/2016	Dana Naumann	220 N Washington Ave, Mason City, IA 50401

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			Transfers Out	Estimated Ending Fund Balance	Estimated Beginning Fund Balance	Estimated Other Receipts	Transfers In	Amount To Be Raised By Taxation
	FYE 6-30-2015	FYE 6-30-2016	FYE 6-30-2017		FY 2017	FY 2017			
	Actual	Re-estimated	Proposed						
1. Assessment Expense	425,420	638,327	871,627		446,045	661,045	12,350	0	644,277
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	425,420	638,327	871,627	0	446,045	661,045	12,350	0	644,277

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	656,627	1,039,658,819	0.63158	1,020,103,967	644,277	12,350	
2. FICA	0	1,039,658,819	0	1,020,103,967	0	0	
3. IPERS	0	1,039,658,819	0	1,020,103,967	0	0	
4. Emergency	0	1,039,658,819	0	1,020,103,967	0	0	
5. Unemployment Comp.	0	1,039,658,819	0	1,020,103,967	0	0	
6. Tort Liability	0	1,039,658,819	0	1,020,103,967	0	0	
7. TOTAL	656,627		0.63158		644,277	12,350	

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: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	REQUIREMENTS: EXPENDITURES AND ENDING FUND BALANCE	Line	(A)	(B)	(C)
		Actual FYE June 30, 2015	Estimated FYE June 30, 2016	Budgeted FYE June 30, 2017			Actual FYE June 30, 2015	Estimated FYE June 30, 2016	Budgeted FYE June 30, 2017

1. ASSESSMENT EXPENSE FUND

1. ASSESSMENT EXPENSE FUND					EXPENDITURES:				
BEGINNING FUND BALANCE:									
Beginning Fund Balance (Column F)	1	358,825	613,669	661,045	Salaries: Assessor	35	82,000	84,050	85,750
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):									
Delinquent Property Taxes	2	215	77	0	Deputies	36	57,400	59,000	60,200
Mobile Home Taxes	3	391	430	0	Field Assessors	37	59,805	64,500	66,300
Utility Tax Replacement Excise Taxes	4	12,372	12,340	12,350	Board of Review	38	5,000	6,000	6,000
Military Service/Mobile Home Replacement	5	467	850	0	Other Personnel	39	0	0	0
Commercial Industrial Replacement	6	15,434	30,680	0	FICA -- Employer Share	40	15,070	15,880	16,240
Grain Handling	7	0	0	0	IPERS -- Employer Share	41	18,161	18,535	18,955
	8	0	0	0	Health Insurance -- Employer Share	42	42,768	56,007	51,647
Ag Land Credit	9	0			Unemployment/Worker Comp Insurance	43	2,403	2,000	2,515
Business Property Tax Credit	10	0			Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	44	7,920	8,210	7,920
Elderly Disabled Credit	11	0			Continuing Education	45	9,001	7,500	7,500
Family Farm Credit	12	0			Mileage and Travel	46	5,605	5,650	5,350
Homestead Credit	13	0			Office Supplies	47	3,936	4,500	4,500
	14	0			Postage	48	8,575	4,000	4,000
	15	0	0	0	Telephone/Cell Phone	49	1,462	1,400	1,850
Miscellaneous	16	34	0	0	Official Publication and Legal Notice	50	1,741	2,000	2,000
	17	0	0	0	Dues and Memberships	51	2,475	2,500	2,500
Other (Itemize):	18	0	0	0	Printing	52	0	0	0
	19	0	0	0	Insurance	53	0	0	0
	20	0	0	0	Office/Computer Equipment Purchase/Lease	54	6,224	5,500	5,750
	21	0	0	0	Equipment Maintenance	55	0	0	0
	22	0	0	0	Software Maintenance	56	21,313	20,925	23,350
	23	0	0	0	Programming/Data Processing	57	0	0	0
	24	0	0	0	Conference Board	58	0	0	0
	25	0	0	0	Examining Board	59	0	100	100
	26	0	0	0	Board of Review	60	0	0	0
	27	0	0	0	Professional/Appraisal Services	61	58,558	206,000	461,000
Subtotal Other Receipts (Column G)	28	28,913	44,377	12,350	GIS/Mapping Project (Aerial Photography)	62	10,875	54,070	28,200
TRANSFERS IN (Itemize):									
FICA	29	0	0	0	Appeals and Court	63	5,128	10,000	10,000
IPERS	30	0	0	0	Vehicle Maintenance/Repairs	64	0	0	0
	31	0	0	0	Miscellaneous	65	0	0	0
Subtotal Transfers In (Column H)	32	0	0	0	Subtotal Expenditures (Column C) *	66	425,420	638,327	871,627
PROPERTY TAXES LEVIED (Column I)					ENDING FUND BALANCE:				
(Includes Credits Against Levied Taxes)	33	651,351	641,326	644,277	Fund Balance - Reserved	67	0	0	0
TOTAL RESOURCES	34	1,039,089	1,299,372	1,317,672	Fund Balance - Unreserved/Designated	68	450,000	465,000	250,000
					Fund Balance - Unreserved/Undesignated	69	163,669	196,045	196,045
					Total Ending Fund Balance (Column E)	70	613,669	661,045	446,045
					TOTAL REQUIREMENTS	71	1,039,089	1,299,372	1,317,672

* 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, 2015	Estimated FYE June 30, 2016	Budgeted FYE June 30, 2017			Actual FYE June 30, 2015	Estimated FYE June 30, 2016	Budgeted FYE June 30, 2017

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
Grain Handling	7	0		
Ag Land Credit	8	0		
Business Property Tax Credit	9	0		
Elderly Disabled Credit	10	0		
Family Farm Credit	11	0		
Homestead Credit	12	0		
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	0	0	0
	17	0	0	0
	18	0	0	0
	19	0	0	0
	20	0	0	0
Subtotal Expenditures (Column C) *	21	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22	0	0	0
	23	0	0	0
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
Grain Handling	7	0		
Ag Land Credit	8	0		
Business Property Tax Credit	9	0		
Elderly Disabled Credit	10	0		
Family Farm Credit	11	0		
Homestead Credit	12	0		
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	0	0	0
	17	0	0	0
	18	0	0	0
	19	0	0	0
	20	0	0	0
Subtotal Expenditures (Column C) *	21	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22	0	0	0
	23	0	0	0
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)	REQUIREMENTS:		(A)	(B)	(C)
BEGINNING FUND BALANCE and RECEIPTS		Actual FYE	Estimated FYE	Budgeted FYE	EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE		Actual FYE	Estimated FYE	Budgeted FYE
Line		June 30, 2015	June 30, 2016	June 30, 2017	Line		June 30, 2015	June 30, 2016	June 30, 2017

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	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):					Subtotal Expenditures (Column C) *				
Delinquent Property Taxes	2	0	0	0		13	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	14	0	0	0
Military Service/Mobile Home Replacement	5	0	0	0		15	0	0	0
Commercial Industrial Replacement	6	0	0	0		16	0	0	0
Other (Itemize):	7	0	0	0	Subtotal Transfers Out (Column D) *	17	0	0	0
	8	0	0	0	ENDING FUND BALANCE:				
Subtotal Other Receipts (Column G)	9	0	0	0	Fund Balance - Reserved	18	0	0	0
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	19	0	0	0
(Includes Credits Against Levied Taxes)	10	0	0	0	Fund Balance - Unreserved/Undesignated	20	0	0	0
TOTAL RESOURCES	11	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	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):					Subtotal Expenditures (Column C) *				
Delinquent Property Taxes	2	0	0	0		14	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	0	0	0
Commercial Industrial Replacement	6	0	0	0		18	0	0	0
Other (Itemize):	7	0	0	0	Subtotal Transfers Out (Column D) *	19	0	0	0
	8	0	0	0	ENDING FUND BALANCE:				
Subtotal Other Receipts (Column G)	9	0	0	0	Fund Balance - Reserved	20	0	0	0
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	21	0	0	0
(Includes Credits Against Levied Taxes)	10	0	0	0	Fund Balance - Unreserved/Undesignated	22	0	0	0
TOTAL RESOURCES	11	0	0	0	Total Ending Fund Balance (Column E)	23	0	0	0
					TOTAL REQUIREMENTS	24	0	0	0

6. TORT LIABILITY FUND

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0		13	0	0	0
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):					Subtotal Expenditures (Column C) *				
Delinquent Property Taxes	2	0	0	0		14	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	0	0	0
Commercial Industrial Replacement	6	0	0	0	Subtotal Transfers Out (Column D) *	18	0	0	0
Other (Itemize):	7	0	0	0	ENDING FUND BALANCE:				
	8	0	0	0	Fund Balance - Reserved	19	0	0	0
Subtotal Other Receipts (Column G)	9	0	0	0	Fund Balance - Unreserved/Designated	20	0	0	0
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Undesignated	21	0	0	0
(Includes Credits Against Levied Taxes)	10	0	0	0	Total Ending Fund Balance (Column E)	22	0	0	0
TOTAL RESOURCES	11	0	0	0	TOTAL REQUIREMENTS	23	0	0	0

LOCAL ASSESSOR PROPERTY TAX RATES AND TAXES
 FY 2016/2017 BUDGETS--JANUARY 1, 2015 TAXABLE VALUATIONS
 LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

170 Mason City City Assessor

FUND	RATE	UTILITY TAX AND PROP TAXES	PROPERTY TAXES
Assessment Expense	0.63158	656,627	644,277
FICA	0	0	0
IPERS	0	0	0
Emergency	0	0	0
Unemployment Comp.	0	0	0
Tort Liability	0	0	0
TOTAL	0.63158	656,627	644,277

TAXABLE VALUATION:

WITH GAS & ELEC:	1,039,658,819
W/O GAS & ELEC:	1,020,103,967

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY.
 IF YOU HAVE QUESTIONS, PLEASE CONTACT YOUR COUNTY AUDITOR OR CARRIE JOHNSON AT (515) 281-5598.