

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2017 - June 30, 2018

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:
02/21/2017	12:00 noon	City Hall - 10 1st St NW, Mason City, IA 50401

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 2018	F Estimated Beginning Fund Balance FY 2018	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2016 Actual	B FYE 6-30-2017 Re-estimated	C FYE 6-30-2018 Proposed						
1. Assessment Expense	584,059	869,234	941,070		293,078	530,166	38,687	0	665,295
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	584,059	869,234	941,070	0	293,078	530,166	38,687	0	665,295

Proposed taxation rate per \$1,000 valuation: \$ 0.61966

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2017 - June 30, 2018	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 Assessor	2/21/2017	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 6-30-2016	FYE 6-30-2017	FYE 6-30-2018		FY 2018	FY 2018			
	Actual	Re-estimated	Proposed						
1. Assessment Expense	584,059	869,234	941,070		293,078	530,166	38,687	0	665,295
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	584,059	869,234	941,070	0	293,078	530,166	38,687	0	665,295

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	677,297	1,093,013,566	0.61966	1,073,644,791	665,295	12,002	
2. FICA	0	1,093,013,566	0	1,073,644,791	0	0	
3. IPERS	0	1,093,013,566	0	1,073,644,791	0	0	
4. Emergency	0	1,093,013,566	0	1,073,644,791	0	0	
5. Unemployment Comp.	0	1,093,013,566	0	1,073,644,791	0	0	
6. Tort Liability	0	1,093,013,566	0	1,073,644,791	0	0	
7. TOTAL	677,297		0.61966		665,295	12,002	

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, 2016	Estimated FYE June 30, 2017	Budgeted FYE June 30, 2018			Actual FYE June 30, 2016	Estimated FYE June 30, 2017	Budgeted FYE June 30, 2018

1. ASSESSMENT EXPENSE FUND

1. ASSESSMENT EXPENSE FUND					EXPENDITURES:				
BEGINNING FUND BALANCE:									
Beginning Fund Balance (Column F)	1	613,033	714,283	530,166	Salaries: Assessor	35	84,050	85,750	88,100
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):									
Delinquent Property Taxes	2	128	2	0	Deputies	36	59,000	60,200	66,075
Mobile Home Taxes	3	397	216	0	Field Assessors	37	34,000	34,528	35,500
Utility Tax Replacement Excise Taxes	4	12,344	12,262	12,002	Board of Review	38	3,000	5,500	11,500
Military Service/Mobile Home Replacement	5	430	419	0	Other Personnel	39	35,098	34,008	35,000
Commercial Industrial Replacement	6	30,684	27,941	26,685	FICA -- Employer Share	40	15,764	16,408	17,190
Grain Handling	7	0	0	0	IPERS -- Employer Share	41	19,074	19,154	20,065
	8	0	0	0	Health Insurance -- Employer Share	42	50,344	52,174	51,080
Ag Land Credit	9	0			Unemployment/Worker Comp Insurance	43	5,399	5,470	5,470
Business Property Tax Credit	10	0			Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	44	490	567	567
Elderly Disabled Credit	11	0			Continuing Education	45	8,496	7,500	7,500
Family Farm Credit	12	0			Mileage and Travel	46	6,183	5,350	5,500
Homestead Credit	13	0			Office Supplies	47	4,047	4,500	5,000
	14	0			Postage	48	2,116	4,000	10,000
	15	0	0	0	Telephone/Cell Phone	49	1,045	1,200	1,200
Miscellaneous	16	0	0	0	Official Publication and Legal Notice	50	1,029	1,500	1,500
	17	0	0	0	Dues and Memberships	51	2,575	2,525	2,550
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	4,704	5,250	5,250
	21	0	0	0	Equipment Maintenance	55	0	0	0
	22	0	0	0	Software Maintenance	56	20,975	30,325	25,825
	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	0	100
	26	0	0	0	Board of Review	60	46	500	500
	27	0	0	0	Professional/Appraisal Services	61	189,423	461,000	509,773
Subtotal Other Receipts (Column G)	28	43,983	40,840	38,687	GIS/Mapping Project (Aerial Photography)	62	33,041	25,825	25,825
TRANSFERS IN (Itemize):									
FICA	29	0	0	0	Appeals and Court	63	4,160	6,000	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		66			
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	33	641,326	644,277	665,295		67			
TOTAL RESOURCES	34	1,298,342	1,399,400	1,234,148	Subtotal Expenditures (Column C) *	68	584,059	869,234	941,070
					ENDING FUND BALANCE:				
					Fund Balance - Reserved				
					Fund Balance - Unreserved/Designated				
					Fund Balance - Unreserved/Undesignated				
					Total Ending Fund Balance (Column E)				
					TOTAL REQUIREMENTS				

* 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, 2016	Estimated FYE June 30, 2017	Budgeted FYE June 30, 2018			Actual FYE June 30, 2016	Estimated FYE June 30, 2017	Budgeted FYE June 30, 2018

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)	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, 2016	June 30, 2017	June 30, 2018	Line		June 30, 2016	June 30, 2017	June 30, 2018

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):						14	0	0	0
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	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:				
	9	0	0	0	Fund Balance - Reserved	20	0	0	0
Subtotal Other Receipts (Column G)	10	0	0	0	Fund Balance - Unreserved/Designated	21	0	0	0
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Undesignated	22	0	0	0
(Includes Credits Against Levied Taxes)	11	0	0	0	Total Ending Fund Balance (Column E)	23	0	0	0
TOTAL RESOURCES	12	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):						14	0	0	0
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	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:				
	9	0	0	0	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)					Fund Balance - Unreserved/Undesignated	21	0	0	0
(Includes Credits Against Levied Taxes)	11	0	0	0	Total Ending Fund Balance (Column E)	22	0	0	0
TOTAL RESOURCES	12	0	0	0	TOTAL REQUIREMENTS	23	0	0	0