

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2018 - June 30, 2019**

**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 27, 2018	12:00 p.m.	Mason City - City Hall

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:	<b>PROPOSED BUDGET SUMMARY</b>	Clerk's Name:
641-421-3061		Dana Shipley

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2019	F Estimated Beginning Fund Balance FY 2019	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2017 Actual	B FYE 6-30-2018 Re-estimated	C FYE 6-30-2019 Proposed						
1. Assessment Expense	1,147,582	648,477	463,260		332,597	310,287	31,875	0	453,695
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	1,147,582	648,477	463,260	0	332,597	310,287	31,875	0	453,695

Proposed taxation rate per \$1,000 valuation: \$ 0.40998

<b>ADOPTED BUDGET AND CERTIFICATE OF TAXES</b>	<b>ASSESSING JURISDICTION:</b>
<b>Fiscal Year July 1, 2018 - June 30, 2019</b>	<b>Mason City City Assessor</b>

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	2/27/2018	Dana Shipley	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 6-30-2017	FYE 6-30-2018	FYE 6-30-2019		FY 2019	FY 2019			
	Actual	Re-estimated	Proposed						
1. Assessment Expense	1,147,582	648,477	463,260		332,597	310,287	31,875	0	453,695
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	1,147,582	648,477	463,260	0	332,597	310,287	31,875	0	453,695

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	463,260	1,129,959,103	0.40998	1,106,627,327	453,695	9,565	
2. FICA	0	1,129,959,103	0	1,106,627,327	0	0	
3. IPERS	0	1,129,959,103	0	1,106,627,327	0	0	
4. Emergency	0	1,129,959,103	0	1,106,627,327	0	0	
5. Unemployment Comp.	0	1,129,959,103	0	1,106,627,327	0	0	
6. Tort Liability	0	1,129,959,103	0	1,106,627,327	0	0	
7. TOTAL	463,260		0.40998		453,695	9,565	

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.

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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, 2017	Estimated FYE June 30, 2018	Budgeted FYE June 30, 2019			Actual FYE June 30, 2017	Estimated FYE June 30, 2018	Budgeted FYE June 30, 2019

**1. ASSESSMENT EXPENSE FUND**

<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance (Column F)	1	714,197	251,972	310,287
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	2	30	185	0
Mobile Home Taxes	3	428	268	0
Utility Tax Replacement Excise Taxes	4	12,262	11,680	9,565
Military Service/Mobile Home Replacement	5	419	380	0
Commercial Industrial Replacement	6	27,941	28,984	22,310
Grain Handling	7	0	0	0
	8			
Ag Land Credit	9	0		
Business Property Tax Credit	10	0		
Elderly Disabled Credit	11	0		
Family Farm Credit	12	0		
Homestead Credit	13	0		
	14			
	15			
Miscellaneous	16			
	17			
Other (Itemize):	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
<b>Subtotal Other Receipts (Column G)</b>	28	41,080	41,497	31,875
<b>TRANSFERS IN (Itemize):</b>				
FICA	29	0	0	0
IPERS	30	0	0	0
	31			
<b>Subtotal Transfers In (Column H)</b>	32	0	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b> <b>(Includes Credits Against Levied Taxes in Columns B and C, NOT A)</b>	33	644,277	665,295	453,695
<b>TOTAL RESOURCES</b>	34	1,399,554	958,764	795,857

<b>EXPENDITURES:</b>				
Salaries: Assessor	35	86,080	88,100	90,525
Deputies	36	60,200	66,075	72,420
Field Assessors	37	35,000	36,000	38,600
Board of Review	38	3,750	12,000	12,000
Other Personnel	39	34,030	34,500	35,400
FICA -- Employer Share	40	16,517	17,190	18,125
IPERS -- Employer Share	41	19,766	20,065	22,370
Health Insurance -- Employer Share	42	52,185	47,250	44,220
Unemployment/Worker Comp Insurance	43	4,268	5,480	5,270
Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	44	567	567	570
Continuing Education	45	8,704	8,500	10,000
Mileage and Travel	46	4,232	5,500	6,000
Office Supplies	47	2,487	5,000	5,000
Postage	48	1,167	10,000	10,000
Telephone/Cell Phone	49	896	1,200	1,200
Official Publication and Legal Notice	50	287	1,500	1,500
Dues and Memberships	51	2,525	2,650	2,650
Printing	52	0	0	0
Insurance	53	0	0	0
Office/Computer Equipment Purchase/Lease	54	6,013	5,250	5,250
Equipment Maintenance	55	0	0	0
Software Maintenance	56	21,638	29,950	25,400
Programming/Data Processing	57	0	0	0
Conference Board	58	0	0	0
Examining Board	59	0	0	100
Board of Review	60	260	500	500
Professional/Appraisal Services	61	754,281	201,750	6,000
GIS/Mapping Project (Aerial Photography)	62	28,348	29,450	30,160
Appeals and Court	63	4,381	20,000	20,000
Vehicle Maintenance/Repairs	64	0	0	0
Miscellaneous	65	0	0	0
	66			
	67			
<b>Subtotal Expenditures (Column C) *</b>	68	1,147,582	648,477	463,260
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved	69			
Fund Balance - Unreserved/Designated	70			
Fund Balance - Unreserved/Undesignated	71	251,972	310,287	332,597
<b>Total Ending Fund Balance (Column E)</b>	72	251,972	310,287	332,597
<b>TOTAL REQUIREMENTS</b>	73	1,399,554	958,764	795,857

\* 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, 2017	Estimated FYE June 30, 2018	Budgeted FYE June 30, 2019			Actual FYE June 30, 2017	Estimated FYE June 30, 2018	Budgeted FYE June 30, 2019

**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		
<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

EXPENDITURES:				
	16	0	0	0
	17			
	18			
	19			
	20			
<b>Subtotal Expenditures (Column C) *</b>	21	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22	0	0	0
	23			
<b>Subtotal Transfers Out (Column D) *</b>	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
<b>Total Ending Fund Balance (Column E)</b>	28	0	0	0
<b>TOTAL REQUIREMENTS</b>	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		
<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

EXPENDITURES:				
	16	0	0	0
	17			
	18			
	19			
	20			
<b>Subtotal Expenditures (Column C) *</b>	21	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22	0	0	0
	23			
<b>Subtotal Transfers Out (Column D) *</b>	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
<b>Total Ending Fund Balance (Column E)</b>	28	0	0	0
<b>TOTAL REQUIREMENTS</b>	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, 2017	June 30, 2018	June 30, 2019	Line		June 30, 2017	June 30, 2018	June 30, 2019

**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
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>					<b>Subtotal Expenditures (Column C) *</b>				
Delinquent Property Taxes	2	0	0	0		13	0	0	0
Mobile Home Taxes	3	0	0	0	<b>TRANSFERS OUT (Itemize):</b>				
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				<b>Subtotal Transfers Out (Column D) *</b>				
	8				17	0	0	0	0
<b>Subtotal Other Receipts (Column G)</b>	9	0	0	0	<b>ENDING FUND BALANCE:</b>				
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Reserved	18	0	0	0
<b>(Includes Credits Against Levied Taxes)</b>	10	0	0	0	Fund Balance - Unreserved/Designated	19	0	0	0
<b>TOTAL RESOURCES</b>	11	0	0	0	Fund Balance - Unreserved/Undesignated	20	0	0	0
					<b>Total Ending Fund Balance (Column E)</b>				
					21	0	0	0	0
					<b>TOTAL REQUIREMENTS</b>				
					22	0	0	0	0

**5. UNEMPLOYMENT COMPENSATION FUND**

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0		13	0	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	0		14			
Mobile Home Taxes	3	0	0	0	<b>TRANSFERS OUT (Itemize):</b>				
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				<b>Subtotal Transfers Out (Column D) *</b>				
	8				19	0	0	0	0
<b>Subtotal Other Receipts (Column G)</b>	9				<b>ENDING FUND BALANCE:</b>				
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Reserved	20	0	0	0
<b>(Includes Credits Against Levied Taxes)</b>	10	0	0	0	Fund Balance - Unreserved/Designated	21	0	0	0
<b>TOTAL RESOURCES</b>	11	0	0	0	Fund Balance - Unreserved/Undesignated	22	0	0	0
					<b>Total Ending Fund Balance (Column E)</b>				
					23	0	0	0	0
					<b>TOTAL REQUIREMENTS</b>				
					24	0	0	0	0

**6. TORT LIABILITY FUND**

BEGINNING FUND BALANCE:					EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0		13	0	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	0		14			
Mobile Home Taxes	3	0	0	0	<b>TRANSFERS OUT (Itemize):</b>				
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				<b>Subtotal Transfers Out (Column D) *</b>				
	8				19	0	0	0	0
<b>Subtotal Other Receipts (Column G)</b>	9				<b>ENDING FUND BALANCE:</b>				
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Reserved	19	0	0	0
<b>(Includes Credits Against Levied Taxes)</b>	10	0	0	0	Fund Balance - Unreserved/Designated	20	0	0	0
<b>TOTAL RESOURCES</b>	11	0	0	0	Fund Balance - Unreserved/Undesignated	21	0	0	0
					<b>Total Ending Fund Balance (Column E)</b>				
					22	0	0	0	0
					<b>TOTAL REQUIREMENTS</b>				
					23	0	0	0	0