

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

**ASSESSING JURISDICTION:**  
**Marion County 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, 2014	7:00 P.M.	Supervisors Board Room, CourtHouse, 214 E Main, Knoxville, Iowa

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: 641-828-2215		<b>PROPOSED BUDGET SUMMARY</b>					Clerk's Name: Drew Sanders		
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	551,440	436,485	428,720		156,201	171,720	12,850	0	400,351
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	551,440	436,485	428,720	0	156,201	171,720	12,850	0	400,351
Proposed taxation rate per \$1,000 valuation: \$					0.30499				

**ADOPTED BUDGET AND CERTIFICATE OF TAXES**

**ASSESSING JURISDICTION:**

**Fiscal Year July 1, 2014 - June 30, 2015**

**Marion County 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:
Marion		Drew Sanders	214 E Main St, Courthouse, Knoxville, IA 50138

**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	551,440	436,485	428,720		156,201	171,720	12,850	0	400,351
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	551,440	436,485	428,720	0	156,201	171,720	12,850	0	400,351

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**

**This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:**

**Clerk's Certification**

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	410,000	1,344,300,023	0.30499	1,312,670,197	400,351	9,649
2. FICA		1,344,300,023	0	1,312,670,197	0	0
3. IPERS		1,344,300,023	0	1,312,670,197	0	0
4. Emergency		1,344,300,023	0	1,312,670,197	0	0
5. Unemployment Comp.		1,344,300,023	0	1,312,670,197	0	0
6. Tort Liability		1,344,300,023	0	1,312,670,197	0	0
7. TOTAL	410,000		0.30499		400,351	9,649

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:

Marion County 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
<b>1. ASSESSMENT EXPENSE FUND</b>									
<b>BEGINNING FUND BALANCE:</b>					<b>EXPENDITURES:</b>				
Beginning Fund Balance (Column F)	1	173,530	209,954	171,720	Salaries: Assessor	36	62,454	64,725	67,670
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>					Deputies	37	39,792	40,590	41,810
Delinquent Property Taxes	2	74	300	250	Field Assessors	38	36,145	37,810	38,950
Mobile Home Taxes	3	527	500	500	Board of Review	39	4,020	5,775	5,775
Utility Tax Replacement Excise Taxes	4	11,455	9,667	9,649	Other Personnel	40	35,737	38,895	40,020
Military Service/Mobile Home Replacement	5	228	220	220	FICA -- Employer Share	41	12,580	14,400	14,860
	6				IPERS -- Employer Share	42	15,097	16,800	17,350
	7				Health/Group Insurance -- Employer Share	43	32,309	39,100	43,200
Other (Itemize):	8				Mileage and Travel	44	6,344	5,000	5,500
Grain Tax	9	18	20	20	Office Supplies	45	2,313	3,500	3,200
Federal Pilot	10	122	100	100	Postage	46	0	0	0
Misc - aerial reimb	11	2,111	2,111	2,111	Telephone	47	158	1,820	3,420
Misc- copy fees etc	12	3,264			Publications	48	401	800	850
	13				Printing	49	9,560	1,000	10,250
	14				Appraisal Service	50	10,639	59,000	25,000
	15				Insurance	51	0	0	0
	16				Continuing Education/Training/Schools	52	2,770	4,000	4,500
	17				Appeals/Court/Legal	53	4,388	20,000	5,000
	18				Equipment Purchases/Leases	54	1,549	11,625	3,500
	19				Equipment Maintenance	55	273	775	820
	20				Unemployment	56	0	0	0
	21				Conference Board	57	36	125	125
	22				Examining Board	58	0	50	50
	23				Board of Review	59	2,936	2,400	2,400
	24				Data Processing Services	60	211	3,500	3,500
	25				Software Maintenance	61	12,014	12,275	12,900
	26				Dues and Memberships	62	1,300	1,300	1,500
	27				◆◆Other (Itemize): Commercial Project	63	173,699	0	0
<b>Subtotal Other Receipts (Column G)</b>	<b>28</b>	<b>17,799</b>	<b>12,918</b>	<b>12,850</b>	Aerial Photography	64	32,586	25,130	49,740
<b>TRANSFERS IN (Itemize):</b>					GIS-Web Host	65	14,505	26,090	26,830
FICA	29				Vehicles	66	37,624	0	0
IPERS	30				<b>Subtotal Expenditures (Column C) *</b>	<b>67</b>	<b>551,440</b>	<b>436,485</b>	<b>428,720</b>
Special Appraisers Fund	31	142,056			<b>ENDING FUND BALANCE:</b>				
	32				Fund Balance - Reserved	68			
<b>Subtotal Transfers In (Column H)</b>	<b>33</b>	<b>142,056</b>	<b>0</b>	<b>0</b>	Fund Balance - Unreserved/Designated	69			
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Undesignated	70	209,954	171,720	156,201
(Includes Credits Against Levied Taxes)	34	428,009	385,333	400,351	<b>Total Ending Fund Balance (Column E)</b>	<b>71</b>	<b>209,954</b>	<b>171,720</b>	<b>156,201</b>
<b>TOTAL RESOURCES</b>	<b>35</b>	<b>761,394</b>	<b>608,205</b>	<b>584,921</b>	<b>TOTAL REQUIREMENTS</b>	<b>72</b>	<b>761,394</b>	<b>608,205</b>	<b>584,921</b>

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

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

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

\* Columns A and B for prior years

ASSESSING JURISDICTION:		Marion County Assessor			REQUIREMENTS:			
RESOURCES:		(A)	(B)	(C)	EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE			
BEGINNING FUND BALANCE and RECEIPTS		Actual FYE	Estimated FYE	Budgeted FYE	Actual FYE	Estimated FYE	Budgeted FYE	
Line		June 30, 2013	June 30, 2014	June 30, 2015	Line	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:				EXPENDITURES:			
Beginning Fund Balance (Column F)	1		0		12		
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>			
Delinquent Property Taxes	2			Assessment Expense Fund	14		
Mobile Home Taxes	3				15		
Utility Tax Replacement Excise Taxes	4		0		16		
Military Service/Mobile Home Replacement	5			<b>Subtotal Transfers Out (Column D) *</b>	17	0	0
	6			<b>ENDING FUND BALANCE:</b>			
Other (Itemize):	7			Fund Balance - Reserved	18		
	8			Fund Balance - Unreserved/Designated	19		
<b>Subtotal Other Receipts (Column G)</b>	9	0	0	Fund Balance - Unreserved/Undesignated	20	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b>				<b>Total Ending Fund Balance (Column E)</b>	21	0	0
<b>(Includes Credits Against Levied Taxes)</b>	10		0	<b>TOTAL REQUIREMENTS</b>	22	0	0
<b>TOTAL RESOURCES</b>	11	0	0				

**5. UNEMPLOYMENT COMPENSATION FUND**

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

**7. TORT LIABILITY FUND**

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

ASSESSING JURISDICTION: Marion County Assessor

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

**6. SPECIAL APPRAISERS FUND**

BEGINNING FUND BALANCE:			TRANSFERS OUT (Itemize):		
Beginning Fund Balance (Column F)	1	142,056	Assessment Expense Fund	3	142,056
TOTAL RESOURCES	2	142,056		4	
			Subtotal Transfers Out (Column D) *	5	142,056
			TOTAL REQUIREMENTS	6	142,056

\* Column A for prior year