

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

**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:

Meeting Date:	Meeting Time:	Meeting Location:
February 19, 2015	7:00 P.M.	Board of Supervisors Room, Courthouse, 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:	<b>PROPOSED BUDGET SUMMARY</b>	Clerk's Name:
641-828-2215		Drew Sanders

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	406,240	453,720	434,925		179,734	174,714	14,441	0	425,504
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	406,240	453,720	434,925	0	179,734	174,714	14,441	0	425,504

Proposed taxation rate per \$1,000 valuation: \$ 0.3243

<b>ADOPTED BUDGET AND CERTIFICATE OF TAXES</b>	<b>ASSESSING JURISDICTION:</b>
<b>Fiscal Year July 1, 2015 - June 30, 2016</b>	<b>Marion County 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:
Marion County	2/19/2015	Drew Sanders	214 E Main, Knoxville, Iowa

**ADOPTED BUDGET SUMMARY**

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 Amount To Be Raised By Taxation
	A	B	C						
	FYE 6-30-2014	FYE 6-30-2015	FYE 6-30-2016						
	Actual	Re-estimated	Proposed						
1. Assessment Expense	406,240	453,720	434,925		179,734	174,714	14,441	0	425,504
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	406,240	453,720	434,925	0	179,734	174,714	14,441	0	425,504

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.

<b>PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION</b>							
<b>This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:</b>							<b>Clerk's Certification</b>
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	435,750	1,343,650,130	0.3243	1,312,068,211	425,504	10,246	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.
2. FICA		1,343,650,130	0	1,312,068,211	0	0	
3. IPERS		1,343,650,130	0	1,312,068,211	0	0	
4. Emergency		1,343,650,130	0	1,312,068,211	0	0	
5. Unemployment Comp.		1,343,650,130	0	1,312,068,211	0	0	
6. Tort Liability		1,343,650,130	0	1,312,068,211	0	0	
7. TOTAL	435,750		0.3243		425,504	10,246	

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, 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**

<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance (Column F)	1	209,954	215,223	174,714
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	2	79	250	85
Mobile Home Taxes	3	481	500	500
Utility Tax Replacement Excise Taxes	4	9,629	9,649	10,246
Military Service/Mobile Home Replacement	5	196	220	210
Commercial Industrial Replacement	6	1,012	0	1,000
	7			
Other (Itemize):	8			
Grain Tax	9	16		16
Federal Replacement	10	14	10	14
Misc	11	15,062	2,231	2,370
	12			
	13			
	14			
	15			
	16			
	17			
	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
<b>Subtotal Other Receipts (Column G)</b>	28	26,489	12,860	14,441
<b>TRANSFERS IN (Itemize):</b>				
FICA	29			
IPERS	30			
	31			
<b>Subtotal Transfers In (Column H)</b>	32	0	0	0
<b>PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)</b>				
<b>TOTAL RESOURCES</b>	34	621,463	628,434	614,659

<b>EXPENDITURES:</b>				
Salaries: Assessor	35	64,725	67,670	70,700
Deputies	36	40,590	41,810	43,065
Field Assessors	37	37,810	38,950	40,120
Board of Review	38	1,240	5,775	6,825
Other Personnel	39	37,395	40,020	41,180
FICA -- Employer Share	40	12,972	14,860	15,450
IPERS -- Employer Share	41	16,120	17,350	18,030
Health/Group Insurance -- Employer Share	42	35,338	43,200	49,750
Mileage and Travel	43	6,255	5,500	6,500
Office Supplies	44	3,212	3,100	2,100
Postage	45	0	100	100
Telephone	46	1,471	3,420	2,340
Publications	47	372	850	450
Printing	48	590	10,250	5,000
Appraisal Service	49	70,000	25,000	35,000
Insurance	50	0	0	0
Continuing Education/Training/Schools	51	3,200	4,500	3,500
Appeals/Court/Legal	52	717	5,000	5,000
Equipment Purchases/Leases	53	8,477	3,500	6,000
Equipment Maintenance	54	549	820	2,370
Unemployment	55	0	0	0
Conference Board	56	108	125	125
Examining Board	57	0	50	50
Board of Review	58	1,106	2,400	2,400
Data Processing Services	59	5,120	3,500	3,500
Software Maintenance	60	12,858	12,900	13,535
Dues and Memberships	61	1,380	1,500	1,500
Other (Itemize): Aerial Photography	62	0	49,740	41,940
GIS - Web hosting	63	29,842	26,830	18,395
	64		25,000	
Vehicle	65	14,793		
<b>Subtotal Expenditures (Column C) *</b>	66	406,240	453,720	434,925
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved	67			
Fund Balance - Unreserved/Designated	68			
Fund Balance - Unreserved/Undesignated	69	215,223	174,714	179,734
<b>Total Ending Fund Balance (Column E)</b>	70	215,223	174,714	179,734
<b>TOTAL REQUIREMENTS</b>	71	621,463	628,434	614,659

\* Columns A and B for prior years

ASSESSING JURISDICTION: **Marion County 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			
Mobile Home Taxes	3			
Utility Tax Replacement Excise Taxes	4			0
Military Service/Mobile Home Replacement	5			
Commercial Industrial Replacement	6			
Other (Itemize):	7			
	8			
	9			
	10			
	11			
	12			
<b>Subtotal Other Receipts (Column G)</b>	13	0	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b> (Includes Credits Against Levied Taxes)	14			0
<b>TOTAL RESOURCES</b>	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
<b>Subtotal Expenditures (Column C) *</b>	21			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22			
	23			
<b>Subtotal Transfers Out (Column D) *</b>	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25			
Fund Balance - Unreserved/Designated	26			
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			
Mobile Home Taxes	3			
Utility Tax Replacement Excise Taxes	4			0
Military Service/Mobile Home Replacement	5			
Commercial Industrial Replacement	6			
Other (Itemize):	7			
	8			
	9			
	10			
	11			
	12			
<b>Subtotal Other Receipts (Column G)</b>	13	0	0	0
<b>PROPERTY TAXES LEVIED (Column I)</b> (Includes Credits Against Levied Taxes)	14			0
<b>TOTAL RESOURCES</b>	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
<b>Subtotal Expenditures (Column C) *</b>	21			
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22			
	23			
<b>Subtotal Transfers Out (Column D) *</b>	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25			
Fund Balance - Unreserved/Designated	26			
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: Marion County Assessor				REQUIREMENTS: EXPENDITURES, TRANSFERS OUT, & ENDING FUND BALANCE				
RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	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

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

**5. UNEMPLOYMENT COMPENSATION FUND**

BEGINNING FUND BALANCE:				EXPENDITURES:				
Beginning Fund Balance (Column F)	1	0	0	0		13		
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				<b>Subtotal Expenditures (Column C) *</b>				
Delinquent Property Taxes	2					14		
Mobile Home Taxes	3				<b>TRANSFERS OUT (Itemize):</b>			
Utility Tax Replacement Excise Taxes	4			0	Assessment Expense Fund	16		
Military Service/Mobile Home Replacement	5					17		
Commercial Industrial Replacement	6					18		
Other (Itemize):	7				<b>Subtotal Transfers Out (Column D) *</b>	19	0	0
	8				<b>ENDING FUND BALANCE:</b>			
<b>Subtotal Other Receipts (Column G)</b>	9				Fund Balance - Reserved	20		
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Designated	21		
<b>(Includes Credits Against Levied Taxes)</b>	10	0	0	0	Fund Balance - Unreserved/Undesignated	22	0	0
<b>TOTAL RESOURCES</b>	11			0	<b>Total Ending Fund Balance (Column E)</b>	23	0	0
					<b>TOTAL REQUIREMENTS</b>	24	0	0

**7. TORT LIABILITY FUND**

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