

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

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:
March 8, 2016	6:30 pm	BOARD OF SUPERVISORS ROOM, MARION COUNTY, 214 E MAIN ST, 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:	PROPOSED BUDGET SUMMARY	Clerk's Name:
641 - 828 - 2215		Kelli Courtney

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	414,933	434,925	449,275		215,712	219,707	12,933	0	432,347
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	414,933	434,925	449,275	0	215,712	219,707	12,933	0	432,347

Proposed taxation rate per \$1,000 valuation: \$ 0.31245

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2016 - June 30, 2017	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 County	3/8/2016	Kelli Courtney	214 E Main St, Knoxville, Iowa 50138

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 6-30-2015	FYE 6-30-2016	FYE 6-30-2017		FY 2017	FY 2017			
	Actual	Re-estimated	Proposed						
1. Assessment Expense	414,933	434,925	449,275		215,712	219,707	12,933	0	432,347
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	414,933	434,925	449,275	0	215,712	219,707	12,933	0	432,347

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	442,000	1,414,631,260	0.31245	1,383,730,302	432,347	9,653	
2. FICA		1,414,631,260	0	1,383,730,302	0	0	
3. IPERS		1,414,631,260	0	1,383,730,302	0	0	
4. Emergency		1,414,631,260	0	1,383,730,302	0	0	
5. Unemployment Comp.		1,414,631,260	0	1,383,730,302	0	0	
6. Tort Liability		1,414,631,260	0	1,383,730,302	0	0	
7. TOTAL	442,000		0.31245		432,347	9,653	

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: **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, 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

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	215,223	214,687	219,707
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	87	85	80
Mobile Home Taxes	3	500	500	500
Utility Tax Replacement Excise Taxes	4	9,581	10,223	9,653
Military Service/Mobile Home Replacement	5	196	210	200
Commercial Industrial Replacement	6	206	1,000	500
Grain Handling	7			
	8			
Ag Land Credit	9			
Business Property Tax Credit	10			
Elderly Disabled Credit	11			
Family Farm Credit	12			
Homestead Credit	13			
	14			
	15			
Miscellaneous	16	296	2,400	2,000
	17			
Other (Itemize):	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
Subtotal Other Receipts (Column G)	28	10,866	14,418	12,933
TRANSFERS IN (Itemize):				
FICA	29			
IPERS	30			
	31			
Subtotal Transfers In (Column H)	32	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)	33	403,531	425,527	432,347
TOTAL RESOURCES	34	629,620	654,632	664,987

EXPENDITURES:				
Salaries: Assessor	35	67,670	70,700	65,000
Deputies	36	41,810	43,065	44,360
Field Assessors	37	38,950	40,120	41,325
Board of Review	38	2,725	6,825	6,825
Other Personnel	39	38,520	41,180	40,870
FICA -- Employer Share	40	13,424	15,450	14,660
IPERS -- Employer Share	41	16,695	18,030	17,110
Health Insurance -- Employer Share	42	36,838	49,750	53,130
Unemployment/Worker Comp Insurance	43	0	0	0
Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	44	0	0	0
Continuing Education	45	4,585	3,500	4,500
Mileage and Travel	46	8,173	6,500	7,500
Office Supplies	47	2,573	2,200	2,200
Postage	48	0	0	0
Telephone/Cell Phone	49	0	2,340	3,200
Official Publication and Legal Notice	50	373	450	500
Dues and Memberships	51	1,380	1,500	1,500
Printing	52	10,460	5,000	11,500
Insurance	53	0	0	0
Office/Computer Equipment Purchase/Lease	54	8,667	6,000	10,500
Equipment Maintenance	55	1,715	2,370	2,500
Software Maintenance	56	12,903	13,535	14,215
Programming/Data Processing	57	3,173	3,500	3,500
Conference Board	58	39	125	125
Examining Board	59	0	50	100
Board of Review	60	2,251	2,400	2,900
Professional/Appraisal Services	61	26,073	18,395	39,315
GIS/Mapping Project (Aerial Photography)	62	66,766	41,940	41,940
Appeals and Court	63	9,170	40,000	20,000
Vehicle Maintenance/Repairs	64	0	0	0
Miscellaneous	65	0	0	0
Subtotal Expenditures (Column C) *	66	414,933	434,925	449,275
ENDING FUND BALANCE:				
Fund Balance - Reserved	67			
Fund Balance - Unreserved/Designated	68			
Fund Balance - Unreserved/Undesignated	69	214,687	219,707	215,712
Total Ending Fund Balance (Column E)	70	214,687	219,707	215,712
TOTAL REQUIREMENTS	71	629,620	654,632	664,987

* 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, 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
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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	12			
Subtotal Other Receipts (Column G)	13	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)				
	14			0
TOTAL RESOURCES	15	0	0	0

EXPENDITURES:				
	16			
	17			
	18			
	19			
	20			
Subtotal Expenditures (Column C) *	21	0	0	0
TRANSFERS OUT (Itemize):				
Assessment Expense Fund	22			
	23			
Subtotal Transfers Out (Column D) *	24	0	0	0
ENDING FUND BALANCE:				
Fund Balance - Reserved	25			
Fund Balance - Unreserved/Designated	26			
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
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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	12			
Subtotal Other Receipts (Column G)	13	0	0	0
PROPERTY TAXES LEVIED (Column I) (Includes Credits Against Levied Taxes)				
	14			0
TOTAL RESOURCES	15	0	0	0

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

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	12		
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				Subtotal Expenditures (Column C) *			
Delinquent Property Taxes	2				13		
Mobile Home Taxes	3				TRANSFERS OUT (Itemize):		
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				Subtotal Transfers Out (Column D) *	17	0 0 0
	8				ENDING FUND BALANCE:		
Subtotal Other Receipts (Column G)	9	0	0	0	Fund Balance - Reserved	18	
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	19	
(Includes Credits Against Levied Taxes)	10			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		13	
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				Subtotal Expenditures (Column C) *			
Delinquent Property Taxes	2					14	
Mobile Home Taxes	3				TRANSFERS OUT (Itemize):		
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				Subtotal Transfers Out (Column D) *	19	0 0 0
	8				ENDING FUND BALANCE:		
Subtotal Other Receipts (Column G)	9				Fund Balance - Reserved	20	
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	21	
(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		13	
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				Subtotal Expenditures (Column C) *			
Delinquent Property Taxes	2					14	
Mobile Home Taxes	3				TRANSFERS OUT (Itemize):		
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				Subtotal Transfers Out (Column D) *	18	0 0 0
	9				ENDING FUND BALANCE:		
Subtotal Other Receipts (Column G)	10	0	0	0	Fund Balance - Reserved	19	
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Designated	20	
(Includes Credits Against Levied Taxes)	11			0	Fund Balance - Unreserved/Undesignated	21	0 0 0
TOTAL RESOURCES	12	0	0	0	Total Ending Fund Balance (Column E)	22	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

63D001 Marion County Assessor

FUND	RATE	UTILITY TAX AND PROP TAXES	PROPERTY TAXES
Assessment Expense	0.31245	442,000	432,347
FICA	0		0
IPERS	0		0
Emergency	0		0
Unemployment Comp.	0		0
Tort Liability	0		0
TOTAL	0.31245	442,000	432,347

TAXABLE VALUATION:

WITH GAS & ELEC:	1,414,631,260
W/O GAS & ELEC:	1,383,730,302

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.