

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

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 13, 2018	6:30	Supervisors' Boardroom, Courthouse

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 Kingrey

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	353,447	431,879	373,155		363,169	354,517	15,941	0	365,866
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	353,447	431,879	373,155	0	363,169	354,517	15,941	0	365,866

Proposed taxation rate per \$1,000 valuation: \$ 0.25414

ADOPTED BUDGET AND CERTIFICATE OF TAXES	ASSESSING JURISDICTION:
Fiscal Year July 1, 2018 - June 30, 2019	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	3/13/2018	Kelli Kingrey	214 E. Main St., Ste. 10, Knoxville, IA 50138

ADOPTED BUDGET SUMMARY

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E	F	G Estimated Other Receipts	H Transfers In	I Amount To Be Raised By Taxation
					Estimated Ending Fund Balance	Estimated Beginning Fund Balance			
	FYE 6-30-2017	FYE 6-30-2018	FYE 6-30-2019		FY 2019	FY 2019			
	Actual	Re-estimated	Proposed						
1. Assessment Expense	353,447	431,879	373,155	0	363,169	354,517	15,941	0	365,866
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	353,447	431,879	373,155	0	363,169	354,517	15,941	0	365,866

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	373,155	1,468,303,010	0.25414	1,439,624,073	365,866	7,289	
2. FICA		1,468,303,010	0	1,439,624,073	0	0	
3. IPERS		1,468,303,010	0	1,439,624,073	0	0	
4. Emergency		1,468,303,010	0	1,439,624,073	0	0	
5. Unemployment Comp.		1,468,303,010	0	1,439,624,073	0	0	
6. Tort Liability		1,468,303,010	0	1,439,624,073	0	0	
7. TOTAL	373,155		0.25414		365,866	7,289	

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, 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

BEGINNING FUND BALANCE:				
Beginning Fund Balance (Column F)	1	250,775	349,173	354,517
OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):				
Delinquent Property Taxes	2	99	60	100
Mobile Home Taxes	3	509	272	500
Utility Tax Replacement Excise Taxes	4	9,389	4,341	7,289
Military Service/Mobile Home Replacement	5	178	172	175
Commercial Industrial Replacement	6	8,717	3,931	7,862
Grain Handling	7	15	11	15
	8			
Ag Land Credit	9	3,355		
Business Property Tax Credit	10	11,428		
Elderly Disabled Credit	11	460		
Family Farm Credit	12	1,088		
Homestead Credit	13	11,883		
	14			
	15			
Miscellaneous	16	396	0	0
	17			
Other (Itemize):	18			
Disabled Veterans Homestead Replacement	19	780		
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
Subtotal Other Receipts (Column G)	28	48,297	8,787	15,941
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 in Columns B and C, NOT A)	33	403,548	428,436	365,866
TOTAL RESOURCES	34	702,620	786,396	736,324

EXPENDITURES:				
Salaries: Assessor	35	71,000	62,623	55,000
Deputies	36	44,360	22,768	35,000
Field Assessors	37	41,324	42,420	43,693
Board of Review	38	0	0	0
Other Personnel	39	40,870	41,953	43,212
FICA -- Employer Share	40	14,762	23,980	14,300
IPERS -- Employer Share	41	17,642	16,026	17,650
Health Insurance -- Employer Share	42	25,329	26,943	40,000
Unemployment/Worker Comp Insurance	43	0	0	0
Employee Benefits (sick Leave, Dental, Life, Longevity, Annuity)	44	0	0	0
Continuing Education	45	2,902	3,500	4,500
Mileage and Travel	46	2,347	5,000	4,500
Office Supplies	47	2,293	2,000	2,000
Postage	48	0	0	500
Telephone/Cell Phone	49	0	0	0
Official Publication and Legal Notice	50	753	200	500
Dues and Memberships	51	1,175	1,400	1,400
Printing	52	7,156	3,000	7,200
Insurance	53	1,776	1,700	2,400
Office/Computer Equipment Purchase/Lease	54	337	5,000	3,000
Equipment Maintenance	55	1,657	1,950	2,500
Software Maintenance	56	16,524	14,000	14,000
Programming/Data Processing	57	8,098	3,500	9,600
Conference Board	58	0	0	0
Examining Board	59	0	0	0
Board of Review	60	3,783	3,000	6,000
Professional/Appraisal Services	61	39,054	4,500	4,500
GIS/Mapping Project (Aerial Photography)	62	1,650	0	41,000
Appeals and Court	63	0	0	20,000
Vehicle Maintenance/Repairs	64	404	425	500
Miscellaneous	65	8,251	145,991	200
	66			
	67			
Subtotal Expenditures (Column C) *	68	353,447	431,879	373,155
ENDING FUND BALANCE:				
Fund Balance - Reserved	69			
Fund Balance - Unreserved/Designated	70			
Fund Balance - Unreserved/Undesignated	71	349,173	354,517	363,169
Total Ending Fund Balance (Column E)	72	349,173	354,517	363,169
TOTAL REQUIREMENTS	73	702,620	786,396	736,324

* 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, 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
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, 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

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				Subtotal Transfers Out (Column D) *	18	0 0 0
Other (Itemize):	7				ENDING FUND BALANCE:		
	8				Fund Balance - Reserved	19	
Subtotal Other Receipts (Column G)	9				Fund Balance - Unreserved/Designated	20	
PROPERTY TAXES LEVIED (Column I)					Fund Balance - Unreserved/Undesignated	21	0 0 0
(Includes Credits Against Levied Taxes)	10	0	0	0	Total Ending Fund Balance (Column E)	22	0 0 0
TOTAL RESOURCES	11	0	0	0	TOTAL REQUIREMENTS	23	0 0 0