

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2019 - June 30, 2020**

**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>
March 5, 2019	6 PM	Supervisors' Board Room, 1st Floor, 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:	<b>PROPOSED BUDGET SUMMARY</b>	Clerk's Name:
641-828-2215		Kelli Kingrey

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E Estimated Ending Fund Balance FY 2020	F Estimated Beginning Fund Balance FY 2020	G Estimated Other Receipts	H Transfers In	I Estimated Amount To Be Raised By Taxation
	A FYE 6-30-2018 Actual	B FYE 6-30-2019 Re-estimated	C FYE 6-30-2020 Proposed						
1. Assessment Expense	435,336	296,775	398,762		364,070	454,367	14,024	0	294,441
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	435,336	296,775	398,762	0	364,070	454,367	14,024	0	294,441

Proposed taxation rate per \$1,000 valuation: \$ 0.19263

<b>ADOPTED BUDGET AND CERTIFICATE OF TAXES</b>	<b>ASSESSING JURISDICTION:</b>
<b>Fiscal Year July 1, 2019 - June 30, 2020</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	3/5/2019	Kelli Kingrey	214 E. Main St., Knoxville, IA 50138

**ADOPTED BUDGET SUMMARY**

FUND (Use Whole Dollars)	Expenditures			D Transfers Out	E	F	G	H	I
	A	B	C		Estimated Ending Fund Balance	Estimated Beginning Fund Balance	Estimated Other Receipts	Transfers In	Amount To Be Raised By Taxation
	FYE 6-30-2018	FYE 6-30-2019	FYE 6-30-2020		FY 2020	FY 2020			
	Actual	Re-estimated	Proposed						
1. Assessment Expense	435,336	296,775	398,762		364,070	454,367	14,024	0	294,441
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	435,336	296,775	398,762	0	364,070	454,367	14,024	0	294,441

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	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
1. Assessment Expense	300,000	1,557,405,149	0.19263	1,528,532,771	294,441	5,559	
2. FICA		1,557,405,149	0	1,528,532,771	0	0	
3. IPERS		1,557,405,149	0	1,528,532,771	0	0	
4. Emergency		1,557,405,149	0	1,528,532,771	0	0	
5. Unemployment Comp.		1,557,405,149	0	1,528,532,771	0	0	
6. Tort Liability		1,557,405,149	0	1,528,532,771	0	0	
7. TOTAL	300,000		0.19263		294,441	5,559	

**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, 2018	Estimated FYE June 30, 2019	Budgeted FYE June 30, 2020			Actual FYE June 30, 2018	Estimated FYE June 30, 2019	Budgeted FYE June 30, 2020

**1. ASSESSMENT EXPENSE FUND**

<b>BEGINNING FUND BALANCE:</b>				
Beginning Fund Balance (Column F)	1	349,183	359,939	454,367
<b>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):</b>				
Delinquent Property Taxes	2	94	20	100
Mobile Home Taxes	3	461	509	500
Utility Tax Replacement Excise Taxes	4	8,537	7,435	5,559
Military Service/Mobile Home Replacement	5	172	273	200
Commercial Industrial Replacement	6	7,862	6,854	7,500
Grain Handling	7	18	12	15
	8			
Ag Land Credit	9	3,379		
Business Property Tax Credit	10	10,944		
Elderly Disabled Credit	11	1,328		
Family Farm Credit	12	1,086		
Homestead Credit	13	11,337		
	14			
	15			
Miscellaneous	16	279	72	150
	17			
Other (Itemize):	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
<b>Subtotal Other Receipts (Column G)</b>	28	45,497	15,175	14,024
<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)</b> <b>(Includes Credits Against Levied Taxes in Columns B and C, NOT A)</b>	33	400,595	376,028	294,441
<b>TOTAL RESOURCES</b>	34	795,275	751,142	762,832

<b>EXPENDITURES:</b>				
Salaries: Assessor	35	208,777	57,570	61,800
Deputies	36	24,184		35,000
Field Assessors	37	42,420	43,693	45,004
Board of Review	38	0	0	0
Other Personnel	39	41,953	43,212	44,508
FICA -- Employer Share	40	22,792	14,000	14,300
IPERS -- Employer Share	41	15,273	16,000	17,650
Health Insurance -- Employer Share	42	27,165	28,000	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	6,000	3,000	4,500
Mileage and Travel	46	3,231	4,500	5,000
Office Supplies	47	2,764	1,500	2,000
Postage	48	0	0	500
Telephone/Cell Phone	49	0	0	0
Official Publication and Legal Notice	50	235	200	500
Dues and Memberships	51	665	1,000	800
Printing	52	1,710	7,000	3,000
Insurance	53	1,560	1,800	2,400
Office/Computer Equipment Purchase/Lease	54	7,031	2,000	3,000
Equipment Maintenance	55	2,394	1,000	2,500
Software Maintenance	56	19,150	13,000	14,000
Programming/Data Processing	57	0	9,000	9,600
Conference Board	58	0	0	0
Examining Board	59	0	0	0
Board of Review	60	1,806	2,025	3,500
Professional/Appraisal Services	61	5,646	4,000	24,500
GIS/Mapping Project (Aerial Photography)	62	0	43,875	44,000
Appeals and Court	63	0	0	20,000
Vehicle Maintenance/Repairs	64	429	300	500
Miscellaneous	65	151	100	200
	66			
	67			
<b>Subtotal Expenditures (Column C) *</b>	68	435,336	296,775	398,762
<b>ENDING FUND BALANCE:</b>				
Fund Balance - Reserved	69			
Fund Balance - Unreserved/Designated	70			
Fund Balance - Unreserved/Undesignated	71	359,939	454,367	364,070
<b>Total Ending Fund Balance (Column E)</b>	72	359,939	454,367	364,070
<b>TOTAL REQUIREMENTS</b>	73	795,275	751,142	762,832

\* 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, 2018	Estimated FYE June 30, 2019	Budgeted FYE June 30, 2020			Actual FYE June 30, 2018	Estimated FYE June 30, 2019	Budgeted FYE June 30, 2020

**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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	12			
<b>Subtotal Other Receipts (Column G)</b>	13	0	0	0
PROPERTY TAXES LEVIED (Column I) (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	0	0	0
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			
Grain Handling	7			
Ag Land Credit	8			
Business Property Tax Credit	9			
Elderly Disabled Credit	10			
Family Farm Credit	11			
Homestead Credit	12			
<b>Subtotal Other Receipts (Column G)</b>	13	0	0	0
PROPERTY TAXES LEVIED (Column I) (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	0	0	0
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:				
RESOURCES: BEGINNING FUND BALANCE and RECEIPTS	Line	(A)	(B)	(C)	Line	(A)	(B)	(C)
		Actual FYE June 30, 2018	Estimated FYE June 30, 2019	Budgeted FYE June 30, 2020		Actual FYE June 30, 2018	Estimated FYE June 30, 2019	Budgeted FYE June 30, 2020

**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 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 0
<b>TOTAL RESOURCES</b>	11	0	0	0	<b>Total Ending Fund Balance (Column E)</b>	21	0 0 0
					<b>TOTAL REQUIREMENTS</b>	22	0 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 0
	8				<b>ENDING FUND BALANCE:</b>		
	9				Fund Balance - Reserved	20	
<b>Subtotal Other Receipts (Column G)</b>	10	0	0	0	Fund Balance - Unreserved/Designated	21	
<b>PROPERTY TAXES LEVIED (Column I)</b>					Fund Balance - Unreserved/Undesignated	22	0 0 0
<b>(Includes Credits Against Levied Taxes)</b>	11			0	<b>Total Ending Fund Balance (Column E)</b>	23	0 0 0
<b>TOTAL RESOURCES</b>	12	0	0	0	<b>TOTAL REQUIREMENTS</b>	24	0 0 0

**6. 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 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 0
<b>TOTAL RESOURCES</b>	12	0	0	0	<b>Total Ending Fund Balance (Column E)</b>	22	0 0 0
					<b>TOTAL REQUIREMENTS</b>	23	0 0 0